WYOMING TAX REVENUE REPORT

Prepared by
Department of Administration and Fiscal Control
Division of Research and Statistics

9th Edition
Cheyenne, Wyoming
1984

PREFACE

The 1984 Wyoming Tax Revenue Report displays receipts to State funds, which are maintained by the State Auditor, and selected tax revenues which are collected by the Department of Revenue and Taxation. Although the report accesses sales tax information gathered by the Department of Revenue and Taxation, the Division of Research and Statistics is responsible for the tabulations. This edition contains information on the period, fiscal year 1973 through fiscal year 1984. The State of Wyoming fiscal year is July 1 through June 30. The tables which present the balance of all funds and receipts to the General Fund has been included for completeness. For example, portions of the selected tax revenues in Table 4 of Section I are the major sources of contributions to the General Fund category 10000. Sales Tax figures are cross referenced for place of collection and the 1967 and the revised 1972 Standard Industrial Classification of the reporting firm. These classifications are explained in the Glossary section. The source reference for the data appears at the end of the tables. Other footnotes are referenced using the British Modern method (eg: (2,12) implies page 12 of the second Bibliographic citation. More intensive categorizations or additional copies may be obtained without cost by contacting the Department of Administration and Fiscal Control; Division of Research and Statistics; Emerson Building, Room 302, Cheyenne, Wyoming 82002. Phone - 1 (307)777-7504.

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WYOMING TAX REVENUE REPORT

One of the best indications of Wyoming's economic progress in recent years is found in the recent trends of the State sales tax revenues. Although some counties have increased the volume of collections through the years by levying an additional 1 percent optional tax, this accounts for only a portion of the collections. For example the sales tax collections from retail businesses in the State increased 149 percent from FY76 to FY82. Between FY76 and FY84 the growth was only 140 percent reflecting a decrease of 3.56 percent between FY82 and FY83 and a zero growth between FY83 and FY84. Perhaps the best statistics with which to measure economic progress of this nature would be gross sales. However this information is not available from the Department of Revenue and Taxation at this time. The Wyoming Income and Employment Report which is generated by this office gives additional indications of demographic and economic growth.

The primary emphasis of this report is sales tax collections. This annual issue presents actual sales taxes collected in each county by business or industry group. Section I includes several tables which will give some perspective on the position sales taxes have as a revenue source for the State. Returns from other revenue categories are tabulated for each of the last seven fiscal years. Section II includes summary tables for the State by fiscal year and by month, and a bar chart displaying sales tax collections by county, FY1984. The effective tax rate for each county and taxable events and exemptions are included in this section. Section III contains the county sales taxes by major industrial group. Section IV contains county retail sales taxes by sub-group.

The industry classifications used in Section II, III and IV represent groupings in accordance with the 1967 and the revised 1972 Standard Industrial Classification Manual which is published by the Federal Office of Management and Budget. This system of reporting is particularly useful in ascertaining business progress; however, it also insures that the receipts of an individual firm are not disclosed.

The Standard Industrial Classification was developed for use in the classification of establishments by type of activity in which they are engaged; for purposes of facilitating the collection, tabulation, presentation and analysis of data relating to establishments and for promoting uniformity and comparability (1,9). For purposes of this classification, an establishment is an economic unit, generally at a single physical location where business is conducted or where services or industrial operations are performed (1,10). Each establishment is assigned an industry code on the basis of its primary activity, which is determined by its principle product or group of products produced or distributed, or services rendered. Ideally, the principle product or service should be determined by its relative share of "value added" at the establishment. In practice, however, it is rarely possible to obtain this measure for individual products or services; typically, it is necessary to adopt some other criterion which may be expected to give approximately the same results in determining the primary activity of an establishment. It is recommended, therefore, that when available, the following data measures be used for each of the major economic sectors in assigning industry codes:

DIVISION	DATA MEASURE
Agriculture	Value of production
Mining	Value of production
Construction	Value of production
Manufacturing	Value of production
Transportation	Value of receipts or revenues
Wholesale Trade	Value of sales
Retail Trade	Value of sales
Finance	Value of receipts
Services	Value of receipts or revenues
Public Administration	Employment or payroll

Occasionally, in activity-diversified establishments, the appropriate measure cannot be determined or estimated for each product or service. In some instances, an industry classification based upon the recommended output measure will not represent adequately the relative economic importance of each of the varied activities carried on at such establishments. In such cases, employment or payroll information should be used to determine the primary activity of the establishments (1,12).

Due to this broad categorization of multi-sector establishments under one SIC code, in many cases collections will be understated in one sector and overstated in another. While this does not influence the accuracy of the total for either counties or the State, it will obviously have an effect upon collections for a particular sector.

The measurement of Wyoming's economic progress or a specific industry can be obtained from these tax reports by conversion to net taxable sales.

This is calculated by dividing each tax collection figure by the appropriate tax rate (see Table 6 for effective rates) for that county. The results is then gross sales less exemptions allowed under State statute. Because of these exemptions (see Table 7) the proxy could be defined as a conservatively biased estimate of gross sales.

The following tables and figures display detailed collections only for fiscal year periods. The historical monthly series presented in Section II has been included for analysis of seasonal variations. The information is compiled using data from the Sales and Use Tax Division of the Wyoming Department of Revenue and Taxation. This is reported as net collections by business class by county and accessed from microfiche available to the Division of Research and Statistics on a monthly basis. As such a further detailed breakdown of statistics regarding Sales and Use Tax Collections is available from this office by request.

Other economic and demographic data, previously mentioned, which might be beneficial to individuals, businesses or municipalities is available in similar form including aggregate income and employment. The information can be obtained free of charge by contacting the Division of Research and Statistics, Room 302, Emerson Building, Cheyenne, Wyoming 82002.

SECTION I

RECEIPTS AND REVENUES

Table 1

TOTAL ASSETS OF ALL FUNDS AT END OF FISCAL YEARS

FUNDS	FY79	FY80	FY81	FY82	FY83
General	$133,881,445	$ 143,232,619	$ 95,436,885	$ 159,704,760	$ 182,985,984
Earmarked	36,096,930	45,415,033	99,140,841	141,438,219	305,582,437
Federal	2,339,441	2,246,936	3,300,768	3,865,516	3,490,340
Trust and Agency	316,260,249	387,093,197	551,552,228	703,369,046	818,179,101
Debt Service	96,886	11,834	13,507	17,658	11,053,145
Highway	84,052,312	74,535,341	58,619,344	90,246,860	115,543,463
Intra-governmental	1,632,515	2,481,512	2,475,682	2,878,276	4,119,339
Game and Fish	8,239,308	4,258,681	6,240,051	6,688,792	12,967,805
University of Wyoming	4,991,797	6,411,417	4,767,335	5,190,639	5,492,968
Permanent Land	203,768,739	221,025,789	270,287,839	337,983,317	403,324,328
Permanent Land Income	4,100,210	4,320,267	4,487,998	12,345,138	12,487,488
Permanent Wyoming Mineral Trust	115,050,215	155,731,003	208,208,577	343,957,088	474,098,769
Enterprise	2,998,718	2,256,565	3,204,486	4,001,662	2,060,701
TOTAL	$913,508,765	$1,049,020,194	$1,307,735,547	$1,811,686,971	$2,351,385,868

Source: State Auditors Office, Annual Report, Cheyenne: State of Wyoming (1979-1983)

State of Wyoming
GENERAL FUND REVENUE
ACTUAL - Fiscal Year 1980 through Fiscal Year 1984

			FY1980	FY1981	FY1982	FY1983	FY1984
10000	Taxes						
	11000	Property	$ 11	$ 20	$ 18	$ 24	$ 0
	12000	Sales and Use	117,562,624	141,151,670	164,736,401	135,300,557	126,413,808
	13000	Mineral Severance	37,937,588	48,011,374	112,751,959	110,356,100	109,790,499
	14000	Inheritance	2,858,108	2,851,582	2,272,084	3,157,812	2,676,537
	15000	Franchise	7,534,778	8,481,468	5,769,551	8,689,896	8,549,056
	16000	Motor Carrier	2,442,706	2,758,139	3,345,790	3,969,225	3,775,987
	19000	Other	0	0	0	0	(7,953)
		TOTAL	$168,335,815	$203,254,253	$288,875,803	$261,473,614	$251,197,874
20000	Licenses, Permits & Reg		3,147,253	3,363,304	3,767,045	4,149,437	3,859,708
30000	Fines, Forefeit., & Penalties		713,225	1,085,331	1,291,404	1,612,685	1,171,813
40000	Use of Property & Money		16,246,034	17,146,916	23,848,855	33,588,160	32,710,878
50000	Charges for Sales & Services		15,070,622	16,674,129	9,598,961	9,806,257	9,053,721
60000	Revenue from Others (non-fed)		16,839,701	22,483,932	33,606,461	55,049,187	64,624,797
70000	Federal Aids & Grants		4,528,873	5,186,897	1,572,637	255,893	263,918
90000	Non-Revenue Receipts		118,583	133,505	143,439	4,135,293	231,896
	TOTAL		$225,000,106	$269,328,267	$362,704,605	$370,070,466	$363,114,605

Source: State Auditor Annual Report, 1984

State Of Wyoming
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
By Source
For Fiscal Year Ended June 30, 1984

REVENUE SOURCE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
11000 PROPERTY TAXES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
12003 CIGARETTE TAX	129,111	213,937	143,002	185,400	72,273	215,551	158,371	134,224	112,792	118,813	163,634	230,027	1,871,195
12015 SALES TAX	7,255,569	10,151,509	8,466,937	9,208,153	7,612,416	10,404,895	9,167,163	9,490,955	7,584,051	9,192,927	9,234,970	8,018,679	105,807,523
12024 USE TAX	1,173,294	1,739,912	1,056,521	1,530,849	1,256,895	1,593,711	1,144,632	1,588,936	1,171,236	1,299,531	1,556,887	1,015,431	16,227,835
12000 OTHER SALES AND USE TAXES	216,774	220,274	229,482	208,624	230,864	248,665	82,745	240,483	255,435	198,019	187,016	187,873	2,507,255
13000 MINERAL SEVERANCE TAX	0	1,103	55,624,897	219,817	633,064	25,708,344	539,905	147,767	26,873,095	-23,395	65,903	0	109,790,500
14000 INHERITANCE TAXES	264,513	260,877	151,633	342,921	60,508	83,993	348,125	434,873	204,581	288,639	155,466	80,408	2,676,537
15003 INSURANCE PREMIUM TAX	1,834	2,628	-18,792	937	1,015	1,306	2,015	1,913,364	5,386,623	57,322	-347,777	3,774	7,010,509
15000 OTHER FRANCHISE TAXES	808,082	15,528	47,754	14,808	8,913	7,738	12,665	7,599	7,406	62,098	133,351	392,605	1,338,547
16000 MOTOR CARRIER TAXES	327,382	0	682,306	0	649,320	385,860	335,028	0	724,772	0	335,849	335,410	3,775,927
19000 OTHER TAXES	0	0	0	0	-7,954	0	0	0	0	0	0	0	-7,954
TOTAL TAXES	$ 10,176,559	$ 12,605,768	$ 66,383,740	$ 11,711,569	$ 10,517,314	$ 38,650,063	$ 11,790,649	$ 13,964,101	$ 42,321,192	$ 11,307,954	$ 11,505,359	$ 10,263,606	$251,197,874
23011 MTR VEHICLE REG. ADMIN.	195,689	0	477,818	0	507,581	246,864	186,377	0	354,612	0	168,905	222,381	2,360,228
20000 OTHER LIC. PERMITS & REG.	120,332	81,512	99,269	96,390	61,171	87,561	224,611	154,089	227,934	103,637	101,050	142,014	1,499,480
30000 FINES FORFEITURES & PENAL	36,780	123,796	116,669	63,268	61,856	129,040	213,455	86,961	87,283	87,036	65,047	80,622	1,171,813
44011 POOLED INTEREST DIST.	13,411,506	0	35,635	0	26,846	0	15,532,432	0	11,077	428,317	0	0	29,445,814
40000 USE OF PROPERTY & MONEY	762,379	130,134	114,083	64,059	239,189	95,218	258,569	106,964	754,229	119,317	154,362	465,561	3,265,064
53013 LIQUOR SALES PROFIT	0	154,879	642,854	0	0	1,058,629	0	532,361	157,339	199,273	0	413,542	3,165,877
50000 OTHER CHARGES SALES & SER	619,550	844,614	1,039,253	572,596	571,784	923,151	872,579	844,475	1,088,906	729,649	1,113,346	869,547	10,089,460
66012 INT. PERM. MINERAL TRUST	1,911,756	0	0	0	0	0	0	0	0	0	0	54,550,192	56,461,948
60000 REVENUE FROM OTHERS	2,024,542	442,783	2,685,599	2,795,382	3,774,998	3,117,677	5,504,408	3,014,150	3,139,596	4,771,167	3,499,688	6,282,577	41,052,567
70000 FEDERAL AID & GRANTS	3,220,733	8,558,751	6,456,986	6,982,160	7,257,964	5,608,504	9,115,068	6,432,561	8,639,961	6,475,744	9,027,448	12,329,660	90,106,540
90000 NON-REVENUE RECEIPTS	54,209	9,634	12,392	8,816	7,896	10,619	8,250	20,786	16,792	9,616	11,730	107,546	280,279
TOTAL REVENUE	$ 32,534,035	$ 22,951,871	$ 78,064,298	$ 22,294,150	$ 23,026,599	$ 49,928,327	$ 43,706,399	$ 25,164,450	$ 56,900,921	$ 24,231,710	$ 25,666,930	$ 85,727,248	$490,096,944
GENERAL FUND REVENUE	$ 27,462,950	$ 14,268,272	$ 68,761,108	$ 13,653,396	$ 11,843,221	$ 41,163,099	$ 28,796,296	$ 15,109,860	$ 45,324,407	$ 13,256,292	$ 13,245,505	$ 69,216,199	$363,114,605
AUGMENTING FUNDS	$ 5,071,085	$ 8,683,599	$ 9,303,190	$ 8,534,754	$ 11,177,378	$ 8,765,228	$ 12,908,103	$ 9,054,590	$ 11,476,514	$ 10,975,418	$ 12,421,431	$ 16,511,049	$126,982,329

WYOMING SELECTED TAX REVENUES*

SOURCE	NOTES	FY78	FY79	FY80	FY81	FY82	FY83	FY84
Sales Tax	7	$110,727	$138,036	$167,743	$202,217	$228,095	$191,275	$184,737
Use Tax	5	22,374	27,234	27,279	35,424	47,429	38,209	30,158
Cigarette Tax	5	4,874	5,173	5,326	5,738	5,811	5,301	1,935
Mineral Severance Tax	5	63,305	82,320	105,466	138,582	389,506	384,180	387,015
Inheritance Tax	5	2,084	2,035	2,893	2,885	2,318	3,193	2,769
Motor Carrier Tax	1,5	21,601	23,338	24,835	26,291	27,667	26,588	28,650
Gasoline Tax	2,5	28,544	31,218	29,491	29,847	29,133	27,865	27,151
Alcoholic Beverages	5	1,414	1,518	1,588	1,680	2,155	2,170	N/A
Motor Vehicle Reg	5	9,884	9,703	10,331	11,172	11,436	11,306	11,347
Corporate Franchise	5	354	424	585	575	1,142	1,551	1,539
Property Tax	6	183,201	214,751	248,785	298,415	398,021	524,796	N/A
Unemployment Compensation	3,5	16,365	16,856	14,779	14,284	24,401	30,973	N/A
Workers Compensation	4,5	18,064	22,732	26,458	35,368	35,547	42,453	N/A

* All figures are in thousands of dollars
1 Includes compensatory fees, penalties, tow bar and special permit taxes
2 Includes aviators gasoline taxes
3 Yearly employer contributions to the Unemployment Compensation Trust Fund
4 Premium collections held in specific funds earmarked for compensation funds
5 Source: State of Wyoming, Annual Report, Cheyenne: State of Wyoming, Vol. 1-7 (1977-1983)
6 Source: Wyoming Taxpayers Association, Wyoming Property Tax Rates, Cheyenne: Wyoming Taxpayers Association (1977-1983)
7 Source: Research and Statistics DAFC, Wyoming Tax Revenue Report, Cheyenne: State of Wyoming (1983)

SECTION II

SALES TAX COLLECTIONS

SUMMARY TABLES

CHART

Table 6

EFFECTIVE TAX RATE .04

COUNTY	ADOPTION DATE
Campbell	12-01-76
Carbon	12-01-77
Converse	03-01-76
Crook	01-01-79
Hot Springs	12-01-76
Johnson	11-01-79
Laramie	12-01-77
Lincoln	11-01-79
Natrona	12-01-74
Niobrara	12-01-76
Platte	12-01-76*
Sheridan	01-01-79
Sweetwater	01-02-74
Teton	11-22-73
Uinta	07-01-76
Weston	09-01-75

* The option tax was first effective December 1, 1976. The 4% rate was in effect until December 31, 1978. The question on the ballot to continue the tax was defeated at the General Election of 1978. The 3% rate was in effect from January 1, 1979 through December 31, 1979. The option question was presented again at a Special Election in 1979 and the 4% rate was again in effect from January 1, 1980 through December 31, 1980. The question to continue was once again defeated at the General Election in 1980. January 1, 1981 the 3% rate will be effective.

Source: Department of Revenue and Taxation, 1981 Annual Report, Cheyenne: State of Wyoming, Vol. II, p. 34

Table 7

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as taxable events:

1. retail sales of tangible personal property within the state
2. leases of tangible personal property if the property would have been taxable, had it been sold
3. telephone and telegraph services, and the equipment used to carry out such services
4. intrastate transportation of passengers
5. sales by public utilities and by those furnishing gas, electricity or heat for domestic, industrial or commercial consumption
6. meals regularly served to the public, and cover charges
7. lodging services, e.g., motels, hotels
8. admissions to amusements or athletic events
9. repair, alteration or improvement of tangible personal property
10. contract seismographic surveying, contract geophysical surveying and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting or attempting to complete any well for production of oil or gas
11. sales of automobiles, mobile homes, campers, semitrailers
12. sales of alcoholic beverages

Wyoming Statute 39-6-402 (a) (iv) defines "Sales price" as the consideration paid by the purchaser of tangible personal property excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article and excluding any taxes imposed by the federal government or this article.

Wyoming Statute 39-6-405 governs exemptions from our state sales tax. Exemptions include:

1. sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc., are also exempt
2. sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold
3. intrastate transportation of sick, injured and deceased persons by ambulance or hearse
4. intrastate transportation of employees when the transportation is paid for by the employer
5. intrastate transportation of raw farm products to processing plants
6. interstate transportation of freight and passengers
7. sales of energy if the energy is consumed directly in manufacturing, processing or agriculture
8. sales of the services of professional engineers . . .
9. sales which are subject to a federal excise tax in excess of 20%
10. sales of tangible personal property which is subject to a state excise tax in excess of 5%
11. sales to the U.S. Government
12. sales made to the State of Wyoming or its political subdivisions
13. sales made to a religious or charitable organization
14. sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce
15. occasional sales made by religious or charitable institutions for fund raising purposes
16. sales which Wyoming is forbidden to tax, either by the State or by the laws or constitution of the United States
17. sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle or device for the administration thereof
18. leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits
19. wholesale sales
20. intrastate transportation of freight

Source: The Department of Revenue and Taxation, Sales and Use Tax Division Bulletin, Fall 1980.

DESCRIPTION OF ABBREVIATIONS FOR GRAPHS

GRAPH I

NA - Natrona
LA - Laramie
CM - Campbell
OS - Out of State
SW - Sweetwater
UI - Uinta
FR - Fremont
PA - Park
SH - Sheridan
TE - Teton
CB - Carbon
AL - Albany
CN - Converse
OT - Other

GRAPH II

RT - Retail
WT - Wholesale
SE - Service
MI - Mining
TR - Transportation
PA - Public Administration
MA - Manufacturing
OT - Other

GRAPH III

BH - Building & Hardware
GM - General Merchandise
FS - Food Store
AS - Auto Service
AP - Apparel
FU - Furniture
RE - Restaurants
MS - Miscellaneous Stores

SALES TAX COLLECTIONS 1/

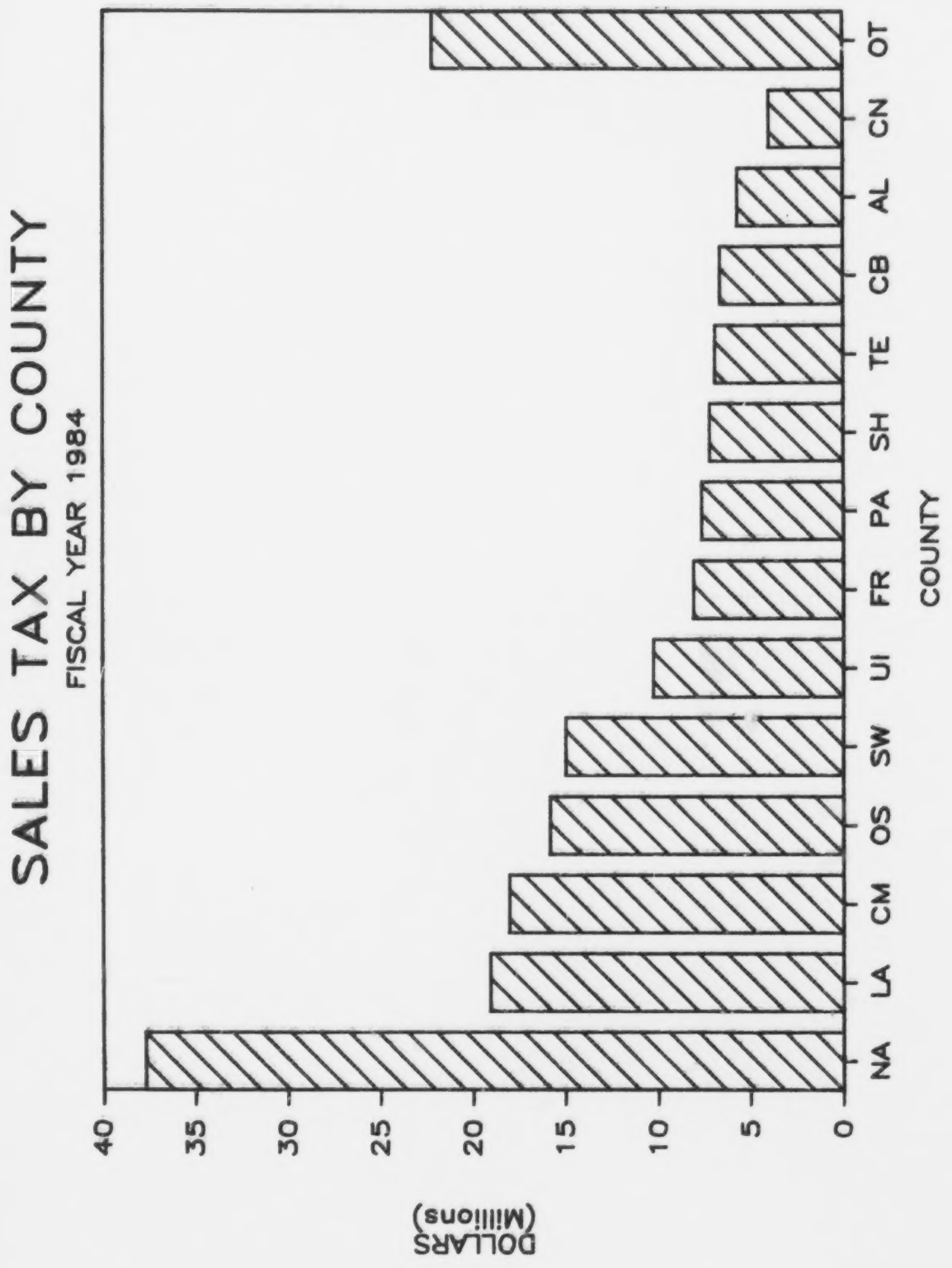
SALES TAXES COUNTY	FISCAL 73	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78
NATRONA	$7,664,291	$9,632,512	$14,591,612	$18,552,927	$21,964,252	$28,565,802
LARAMIE	$5,179,542	$5,838,011	$6,265,134	$7,330,207	$8,156,074	$10,529,759
SHERIDAN	$1,737,408	$1,919,133	$2,162,248	$2,681,505	$3,144,555	$3,793,740
SWEETWATER	$2,786,590	$4,531,642	$6,965,536	$7,917,064	$9,131,366	$11,287,958
ALBANY	$1,939,099	$2,111,958	$2,252,133	$2,737,724	$3,084,406	$3,628,510
CARBON	$1,541,900	$1,836,415	$2,282,414	$2,701,763	$3,235,386	$4,198,342
GOSHEN	$884,054	$1,052,921	$1,174,687	$1,370,768	$1,397,086	$1,533,031
PLATTE	$511,635	$615,755	$684,651	$866,101	$1,177,624	$1,728,256
BIG HORN	$734,655	$833,077	$974,093	$1,064,130	$1,159,259	$1,272,555
FREMONT	$2,401,577	$2,685,832	$3,086,940	$3,899,932	$4,763,924	$5,921,504
PARK	$2,096,528	$2,371,487	$2,920,642	$3,289,329	$3,711,622	$4,210,333
LINCOLN	$562,603	$636,149	$798,771	$918,224	$1,176,492	$1,327,533
CONVERSE	$540,160	$655,129	$965,068	$1,398,229	$1,997,659	$2,569,454
NIOBRARA	$223,577	$259,263	$283,172	$330,486	$391,707	$485,884
HOT SPRINGS	$494,195	$562,249	$702,197	$797,005	$972,002	$1,184,784
JOHNSON	$494,443	$550,395	$667,444	$929,032	$887,576	$1,016,795
CAMPBELL	$2,064,714	$2,440,119	$4,013,678	$4,582,072	$6,266,819	$9,263,278
CROOK	$270,620	$301,966	$348,909	$459,395	$502,592	$623,714
UINTA	$554,090	$635,398	$804,378	$982,367	$1,523,455	$2,101,364
WASHAKIE	$946,146	$1,039,388	$1,189,052	$1,490,738	$1,665,528	$1,882,382
WESTON	$523,673	$609,348	$755,074	$1,113,524	$1,352,257	$1,554,686
TETON	$1,424,732	$1,736,153	$2,317,823	$2,841,929	$3,259,767	$3,991,952
SUBLETTE	$349,789	$402,866	$484,538	$574,471	$609,364	$757,621
OUT OF STATE	$1,884,258	$2,611,301	$3,668,042	$5,245,875	$5,724,984	$7,296,603
CONS.	-	-	-	-	-	-
STATE OF WYOMING	$37,810,279	$45,868,468	$60,358,235	$74,074,793	$87,255,757	$110,725,839

1/ Sales estimates may be obtained by dividing each cell by the appropriate tax rate

SALES TAX COLLECTIONS 1/

SALES TAXES COUNTY	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84
NATRONA	$34,682,188	$41,920,126	$49,063,103	$55,498,373	$40,665,528	$37,722,896
LARAMIE	$13,546,908	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475
SHERIDAN	$4,756,405	$5,928,603	$6,599,020	$6,537,361	$6,880,938	$7,242,287
SWEETWATER	$13,369,180	$17,214,623	$21,863,880	$23,139,213	$17,559,900	$15,019,638
ALBANY	$4,197,458	$4,509,039	$4,825,046	$5,359,815	$5,331,432	$5,735,598
CARBON	$6,307,194	$7,414,108	$8,301,490	$8,347,089	$7,215,417	$6,683,130
GOSHEN	$1,797,282	$1,916,361	$2,102,331	$2,042,144	$2,062,680	$2,275,304
PLATTE	$2,260,268	$2,269,001	$2,365,782	$1,714,008	$1,527,437	$1,612,656
BIG HORN	$1,541,337	$1,656,304	$1,837,238	$2,088,852	$1,937,078	$1,943,263
FREMONT	$7,452,502	$8,754,272	$9,949,142	$10,507,600	$8,962,289	$8,102,924
PARK	$5,006,589	$5,468,003	$7,032,019	$7,431,888	$7,162,553	$7,694,266
LINCOLN	$1,576,765	$2,045,752	$3,061,198	$3,858,899	$3,205,749	$3,090,964
CONVERSE	$2,734,942	$3,710,726	$4,167,995	$4,643,109	$3,880,991	$4,027,450
NIOBRARA	$550,141	$646,659	$730,781	$778,366	$744,539	$833,814
HOT SPRINGS	$1,666,332	$1,872,851	$2,256,801	$2,346,435	$2,421,633	$2,559,250
JOHNSON	$1,200,685	$1,547,804	$1,785,480	$2,185,409	$2,105,748	$2,123,993
CAMPBELL	$10,139,378	$12,415,329	$17,480,418	$21,047,796	$18,543,547	$18,057,766
CROOK	$868,907	$1,079,803	$1,239,161	$1,879,085	$1,340,828	$1,432,013
UINTA	$2,900,088	$4,235,241	$7,205,938	$11,918,189	$11,997,175	$10,288,760
WASHAKIE	$2,370,989	$2,661,134	$3,021,157	$2,984,835	$2,571,394	$2,631,528
WESTON	$1,812,105	$1,943,785	$2,439,653	$3,001,744	$2,681,827	$2,460,689
TETON	$4,663,478	$4,959,580	$5,446,732	$6,281,008	$6,486,470	$6,944,721
SUBLETTE	$950,556	$1,125,630	$1,377,659	$1,694,766	$1,344,130	$1,366,309
OUT OF STATE	$11,649,361	$13,705,419	$18,969,311	$24,974,940	$17,106,138	$15,870,405
CONS.	-	($41,942)	($49,188)	($369,603)	($71,051)	($100,211)
STATE OF WYOMING	$138,001,037	$163,890,276	$199,272,639	$227,011,946	$191,266,926	$184,715,909

1/ Sales estimates may be obtained by dividing each cell by the appropriate tax rate


SALES TAX BY COUNTY
FISCAL YEAR 1984
DOLLARS
(Millions)
40
35
30
25
20
15
10
5
0
NA
LA
CM
OS
SW
UI
FR
PA
SH
TE
CB
AL
CN
OT
COUNTY

SALES TAX COLLECTIONS 1/

STATE OF WYOMING

YEAR/MONTH	JULY SALES TAXES	AUGUST SALES TAXES	SEPTEMBER SALES TAXES	OCTOBER SALES TAXES	NOVEMBER SALES TAXES	DECEMBER SALES TAXES
YEAR 1970	$2,623,274	$2,830,012	$2,760,983	$2,775,389	$2,434,737	$2,200,747
YEAR 1971	$2,733,548	$3,113,921	$2,961,330	$2,765,730	$2,793,526	$2,569,911
YEAR 1972	$3,063,307	$3,607,723	$3,329,625	$3,350,228	$3,153,329	$2,868,379
YEAR 1973	$3,655,007	$4,173,834	$3,851,200	$3,949,144	$3,682,266	$3,299,513
YEAR 1974	$3,917,363	$5,981,677	$5,212,091	$5,215,398	$4,999,609	$4,354,788
YEAR 1975	$6,483,142	$6,696,405	$6,814,367	$6,922,849	$6,194,672	$5,927,125
YEAR 1976	$6,829,589	$7,409,448	$7,552,024	$7,370,150	$6,998,210	$6,698,455
YEAR 1977	$7,748,874	$9,365,107	$9,158,017	$8,467,037	$8,494,772	$9,175,392
YEAR 1978	-	$9,111,479	$12,347,957	$12,104,127	$11,108,914	$13,191,999
YEAR 1979	$12,260,390	$15,223,688	$12,713,872	$13,504,058	$11,248,483	$10,759,114
YEAR 1980	$16,696,726	$16,487,156	$17,257,000	$17,216,113	$15,183,463	$17,209,395
YEAR 1981	$18,621,186	$17,863,880	$18,142,973	$18,792,515	$18,505,901	$19,976,559
YEAR 1982	$18,274,135	$17,969,923	$18,574,106	$17,653,132	$15,341,155	$16,977,887
YEAR 1983	$12,754,570	$17,173,331	$15,705,769	$16,143,367	$15,592,444	$15,837,535

YEAR/MONTH	JANUARY SALES TAXES	FEBRUARY SALES TAXES	MARCH SALES TAXES	APRIL SALES TAXES	MAY SALES TAXES	JUNE SALES TAXES
YEAR 1970	-	-	-	-	-	-
YEAR 1971	$2,328,265	$2,280,891	$2,173,912	$2,115,138	$2,346,472	$2,350,242
YEAR 1972	$2,695,240	$2,453,429	$2,562,105	$2,425,145	$2,685,448	$2,854,414
YEAR 1973	$3,172,307	$3,157,041	$2,840,700	$2,870,255	$3,046,771	$3,350,613
YEAR 1974	$4,320,446	$3,531,193	$3,403,453	$3,719,417	$4,137,752	$4,145,242
YEAR 1975	$5,504,680	$5,062,043	$4,894,856	$4,805,169	$5,813,067	$4,597,495
YEAR 1976	$6,276,326	$5,863,560	$5,510,678	$5,486,030	$5,779,391	$6,120,249
YEAR 1977	$7,263,083	$6,801,308	$6,941,357	$6,829,769	$7,874,929	$8,667,436
YEAR 1978	$8,824,463	$8,743,758	$10,487,967	$9,646,440	$9,990,841	$10,623,171
YEAR 1979	$11,127,799	$12,016,819	$10,831,148	$10,599,831	$11,778,165	$12,191,308
YEAR 1980	$12,974,035	$13,776,294	$13,067,535	$14,991,290	$15,039,971	$18,325,065
YEAR 1981	$16,419,365	$15,752,067	$17,320,714	$15,135,454	$17,624,747	$16,970,428
YEAR 1982	$18,057,537	$20,375,689	$21,148,044	$19,451,908	$18,336,795	$17,738,548
YEAR 1983	$18,006,067	$12,949,074	$15,304,623	$12,091,577	$14,046,983	$14,078,255
YEAR 1984	$16,526,910	$15,857,870	$15,631,887	$13,720,309	$14,883,646	$14,888,259

1/ As Reported by the Department of Revenue and Taxation

SALES TAX COLLECTIONS: INCREASES FY75 - FY84[1]

	FY75	FY84	Average Annual Growth Rate FY75 - FY84	FY84[2] 1975 Dollars	Constant Average Annual Growth Rate FY75 - FY84
Albany	$ 2,252,133	$ 5,735,598	10.95%	$ 2,964,715	3.10%
Big Horn	974,093	1,943,263	7.98	1,004,467	.34
Campbell	4,013,678	18,057,766	18.19	9,334,011	9.83
Carbon	2,282,414	6,683,130	12.68	3,454,492	4.71
Converse	965,068	4,027,450	17.20	2,081,778	8.92
Crook	348,909	1,432,013	16.99	740,204	8.72
Fremont	3,086,940	8,102,924	11.32	4,188,380	3.45
Goshen	1,174,687	2,275,304	7.62	1,176,099	.01
Hot Springs	702,197	2,559,250	15.45	1,322,870	7.29
Johnson	667,444	2,123,993	13.73	1,097,886	5.69
Laramie	6,265,134	19,096,475	13.18	9,870,917	5.18
Lincoln	798,771	3,090,964	16.22	1,597,711	8.01
Natrona	14,591,612	37,722,896	11.13	19,498,864	3.27
Niobrara	283,172	833,814	12.75	430,996	4.78
Park	2,920,642	7,694,266	11.36	3,977,146	3.49
Platte	684,651	1,612,656	9.99	833,578	2.21
Sheridan	2,162,248	7,242,287	14.37	3,743,519	6.29
Sublette	484,538	1,366,309	12.21	706,241	4.28
Sweetwater	6,965,536	15,019,638	8.91	7,763,611	1.21
Teton	2,317,823	6,944,721	12.97	3,589,708	4.98
Uinta	804,378	10,288,760	32.74	5,318,233	23.35
Washakie	1,189,052	2,631,528	9.23	1,360,230	1.51
Weston	755,074	2,460,689	14.03	1,271,924	5.97
Out-of-State	3,668,042	15,870,405	17.67	5,107,951	3.75
State of Wyoming	$60,358,235	$184,715,909	13.23%	$95,479,160	5.23%

1 Some counties have adopted a 1% additional tax, see Introduction for adoption date
2 FY84 collections deflated to 1975 dollars using the Consumer Price Index, July 1975=160.6, July 1984=310.7

SECTION III

SALES TAX COLLECTIONS

BY COUNTY, BY MAJOR INDUSTRIAL GROUP

SALES TAX COLLECTIONS 1/

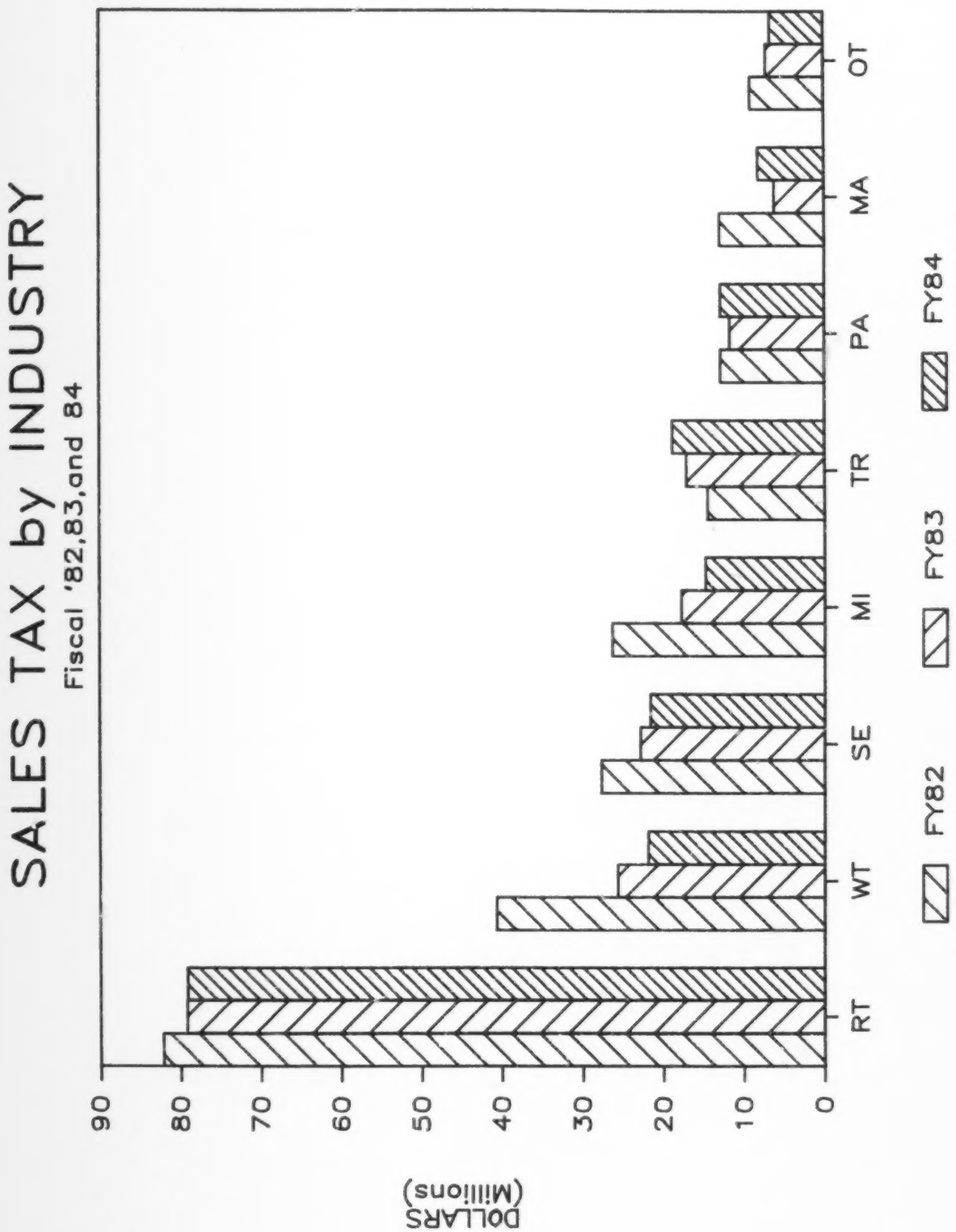
STATE OF WYOMING INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$31,896	$45,460	$52,047	$63,859	$125,343	$149,910
MINING	$1,250,209	$2,018,592	$3,797,410	$4,739,434	$5,723,456	$8,082,029
CONSTRUCTION	$1,137,310	$1,436,329	$2,006,629	$2,277,436	$2,784,932	$3,572,446
MANUFACTURING	$898,314	$1,235,867	$1,803,871	$3,028,909	$2,537,244	$3,493,606
TRANSPORTATION	$2,464,813	$2,739,488	$3,216,906	$4,059,756	$5,251,885	$6,423,194
WHOLESALE TRADE	$4,500,379	$5,986,395	$9,781,020	$10,337,426	$12,582,185	$17,273,829
RETAIL TRADE	$18,622,996	$22,378,468	$27,241,998	$33,092,458	$38,726,761	$47,283,264
FINANCE	$31,545	$43,596	$62,442	$75,811	$100,529	$142,529
SERVICE	$4,300,331	$5,261,825	$7,110,008	$8,784,004	$10,354,365	$12,940,621
PUBLIC ADM	$4,572,486	$4,722,449	$5,285,904	$7,615,701	$9,069,058	$11,364,411
TOTAL	$37,810,279	$45,868,468	$60,358,235	$74,074,793	$87,255,757	$110,725,839

1 Sales Estimates May be Obtained by Dividing Each Cell by Tax Rate

SALES TAX COLLECTIONS 1/

INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$265,778	$344,335	$430,425	$522,746	$548,996	$504,891
MINING	$10,813,152	$14,625,646	$21,714,266	$26,405,781	$17,857,266	$14,837,597
CONSTRUCTION	$4,770,649	$6,034,141	$7,334,256	$8,139,050	$6,262,204	$5,729,757
MANUFACTURING	$4,585,209	$6,004,421	$8,401,466	$13,072,200	$9,196,168	$8,285,572
TRANSPORTATION	$8,531,916	$9,512,423	$11,678,915	$14,559,506	$17,215,775	$18,966,707
WHOLESALE TRADE	$22,731,248	$29,199,566	$35,840,312	$40,757,109	$25,741,020	$21,936,640
RETAIL TRADE	$58,286,353	$66,866,202	$76,869,812	$82,240,570	$79,308,940	$79,273,404
FINANCE	$249,733	$362,828	$622,770	$562,356	$407,132	$479,957
SERVICE	$16,666,001	$19,077,292	$23,800,946	$27,753,797	$22,897,341	$21,713,590
PUBLIC ADM	$11,100,999	$11,863,415	$12,579,463	$12,998,822	$11,832,077	$12,987,785
TOTAL	$138,001,037	$163,890,276	$199,272,639	$227,011,946	$191,266,926	$184,715,909

1 Sales Estimates May be Obtained by Dividing Each Cell by Tax Rate


SALES TAX by INDUSTRY
Fiscal '82,83,and 84
DOLLARS
(Millions)
0
10
20
30
40
50
60
70
80
90
RT
WT
SE
MI
TR
PA
MA
OT
FY82
FY83
FY84

SALES TAX COLLECTIONS 1/

ALBANY

INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$867	$735	$613	$708	$2,140	$1,572
MINING	$4,906	$6,011	$5,776	$9,920	$17,284	$25,718
CONSTRUCTION	$36,415	$42,850	$68,433	$65,531	$63,476	$77,283
MANUFACTURING	$20,809	$41,607	$58,029	$128,206	$86,242	$96,543
TRANSPORTATION	$153,994	$152,460	$156,889	$178,177	$218,042	$221,464
WHOLESALE TRADE	$35,268	$40,530	$50,097	$60,730	$74,090	$91,632
RETAIL TRADE	$1,201,600	$1,326,834	$1,405,978	$1,647,345	$1,849,321	$2,192,238
FINANCE	$1,088	$1,172	$1,182	$1,245	($1,242)	$2,488
SERVICE	$245,914	$266,400	$301,292	$329,926	$388,334	$434,756
PUBLIC ADM	$238,238	$233,360	$203,845	$315,937	$386,720	$484,816
TOTAL	$1,939,099	$2,111,958	$2,252,133	$2,737,724	$3,084,406	$3,628,510

SALES TAX COLLECTIONS 1/

ALBANY

INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$6,118	$7,110	$4,555	$6,380	$5,355	$5,594
MINING	$23,725	$32,885	$30,471	$22,044	$22,900	$26,339
CONSTRUCTION	$103,692	$86,662	$111,406	$335,209	$119,619	$153,688
MANUFACTURING	$118,587	$156,943	$153,783	$161,797	$114,071	$96,518
TRANSPORTATION	$298,923	$287,270	$353,903	$436,162	$528,007	$558,831
WHOLESALE TRADE	$145,896	$270,604	$257,075	$283,914	$307,434	$387,556
RETAIL TRADE	$2,508,155	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782
FINANCE	$1,224	$285	$759	$1,150	$3,158	$534
SERVICE	$498,870	$548,355	$609,255	$703,377	$721,993	$751,781
PUBLIC ADM	$492,268	$441,892	$438,359	$404,182	$498,221	$570,963
TOTAL	$4,197,458	$4,509,039	$4,825,046	$5,359,815	$5,331,432	$5,735,598

SALES TAX COLLECTIONS 1/

BIG HORN INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$549	$705	$703	$1,238	$2,984	$8,983
MINING	$16,248	$19,476	$51,414	$18,808	$25,685	$42,211
CONSTRUCTION	$12,844	$13,332	$12,298	$14,604	$19,247	$15,076
MANUFACTURING	$20,811	$19,871	$32,199	$30,394	$30,042	$36,154
TRANSPORTATION	$114,728	$123,063	$142,534	$159,469	$202,858	$213,803
WHOLESALE TRADE	$13,916	$19,564	$23,367	$29,627	$36,698	$42,493
RETAIL TRADE	$391,963	$461,639	$539,448	$592,496	$607,359	$658,051
FINANCE	$894	$318	$629	$442	$386	$414
SERVICE	$45,668	$48,452	$54,675	$63,449	$73,855	$79,204
PUBLIC ADM	$117,034	$126,657	$116,826	$153,605	$160,145	$176,167
TOTAL	$734,655	$833,077	$974,093	$1,064,130	$1,159,259	$1,272,555

SALES TAX COLLECTIONS 1/

BIG HORN INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$15,073	$17,052	$20,828	$26,469	$17,648	$17,716
MINING	$55,714	$82,859	$59,688	$81,559	$49,257	$35,537
CONSTRUCTION	$21,478	$25,410	$26,987	$41,745	$50,882	$32,431
MANUFACTURING	$40,441	$48,506	$67,216	$92,782	$61,677	$50,072
TRANSPORTATION	$271,463	$305,726	$370,253	$494,205	$516,456	$584,252
WHOLESALE TRADE	$69,617	$84,100	$79,665	$68,001	$42,623	$40,179
RETAIL TRADE	$759,897	$828,760	$946,238	$973,644	$910,494	$886,800
FINANCE	$889	$1,548	$1,850	$1,943	$1,447	$1,589
SERVICE	$93,204	$82,531	$87,016	$109,952	$108,142	$98,068
PUBLIC ADM	$213,561	$179,796	$177,484	$198,538	$178,439	$196,605
TOTAL	$1,541,337	$1,656,304	$1,837,238	$2,088,852	$1,937,078	$1,943,263

SALES TAX COLLECTIONS 1/

CAMPBELL

INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$1,318	$1,176	$1,663	$2,946	$6,957	$10,768
MINING	$265,843	$310,209	$509,559	$588,490	$809,650	$1,237,942
CONSTRUCTION	$89,091	$79,096	$106,534	$127,491	$201,270	$325,246
MANUFACTURING	$22,569	$23,994	$65,852	$85,302	$211,963	$236,923
TRANSPORTATION	$90,755	$103,434	$160,080	$223,401	$295,311	$438,983
WHOLESALE TRADE	$463,207	$522,038	$1,060,509	$852,038	$1,064,594	$1,758,082
RETAIL TRADE	$675,770	$795,226	$1,166,180	$1,478,484	$2,209,980	$3,187,387
FINANCE	$1,537	$3,957	$10,731	$13,394	$34,010	$41,558
SERVICE	$204,698	$333,754	$550,762	$659,704	$757,999	$1,076,505
PUBLIC ADM	$249,926	$267,237	$381,807	$530,821	$675,085	$949,885
TOTAL	$2,064,714	$2,440,119	$4,013,678	$4,582,072	$6,266,819	$9,263,278

SALES TAX COLLECTIONS 1/

CAMPBELL

INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$21,976	$20,682	$27,123	$28,822	$26,218	$26,616
MINING	$1,289,684	$1,907,152	$3,046,737	$4,020,801	$3,081,570	$2,984,609
CONSTRUCTION	$388,239	$493,104	$552,899	$645,314	$640,574	$417,248
MANUFACTURING	$212,800	$356,665	$506,535	$718,936	$618,040	$541,823
TRANSPORTATION	$597,955	$761,616	$828,985	$873,468	$1,168,307	$1,492,540
WHOLESALE TRADE	$1,719,000	$2,101,292	$3,358,237	$3,727,257	$2,460,041	$2,466,131
RETAIL TRADE	$3,680,822	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568
FINANCE	$29,146	$32,684	$79,493	$35,398	$34,283	$35,346
SERVICE	$1,305,840	$1,497,607	$2,093,757	$2,737,576	$2,176,405	$1,797,267
PUBLIC ADM	$893,915	$892,624	$1,209,288	$1,267,920	$1,291,373	$1,356,605
TOTAL	$10,139,378	$12,415,329	$17,480,418	$21,047,796	$18,543,547	$18,057,766

SALES TAX COLLECTIONS 1/

CARBON

INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$9	$20	$21	$356	$2,304	$4,089
MINING	$12,211	$57,760	$222,863	$229,409	$363,651	$295,407
CONSTRUCTION	$10,447	$28,074	$32,193	$32,431	$34,334	$78,251
MANUFACTURING	$15,314	$20,579	$39,070	$39,878	$65,874	$97,718
TRANSPORTATION	$128,401	$149,191	$162,441	$211,596	$291,160	$390,583
WHOLESALE TRADE	$120,905	$169,126	$257,079	$281,551	$235,971	$326,496
RETAIL TRADE	$781,446	$902,772	$1,008,250	$1,167,036	$1,402,018	$1,914,941
FINANCE	$246	$258	$364	$661	$3,087	$6,012
SERVICE	$230,099	$268,633	$317,658	$356,743	$388,106	$511,412
PUBLIC ADM	$242,822	$240,002	$242,476	$382,101	$448,881	$573,434
TOTAL	$1,541,900	$1,836,415	$2,282,414	$2,701,763	$3,235,386	$4,198,342

SALES TAX COLLECTIONS 1/

CARBON

INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$5,194	$5,384	$7,346	$10,691	$11,687	$8,114
MINING	$675,825	$681,370	$988,010	$867,256	$706,990	$229,861
CONSTRUCTION	$108,728	$149,436	$154,212	$144,634	$141,536	$168,885
MANUFACTURING	$152,982	$177,532	$246,125	$205,703	$123,763	$94,175
TRANSPORTATION	$608,374	$735,527	$851,318	$1,022,586	$1,136,466	$1,171,394
WHOLESALE TRADE	$642,723	$974,080	$1,134,682	$1,334,284	$982,375	$895,526
RETAIL TRADE	$2,688,590	$3,151,062	$3,403,445	$3,327,944	$2,929,351	$2,850,535
FINANCE	$28,082	$29,443	$31,826	$21,796	$17,433	$19,416
SERVICE	$693,410	$764,166	$865,503	$859,575	$726,239	$703,257
PUBLIC ADM	$703,286	$746,093	$619,008	$552,572	$439,562	$541,951
TOTAL	$6,307,194	$7,414,108	$8,301,490	$8,347,089	$7,215,417	$6,683,130

SALES TAX COLLECTIONS 1/

CONVERSE INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$488	$3,166	$2,829	$3,280	$6,925	$4,640
MINING	$12,265	$21,992	$38,336	$33,678	$62,474	$53,682
CONSTRUCTION	$10,880	$14,498	$34,967	$65,424	$100,422	$116,831
MANUFACTURING	$4,221	$5,249	$8,962	$9,355	$19,632	$37,824
TRANSPORTATION	$60,452	$64,723	$78,020	$105,890	$191,981	$221,851
WHOLESALE TRADE	$17,528	$22,837	$56,699	$85,865	$94,265	$137,190
RETAIL TRADE	$286,283	$359,666	$493,239	$710,923	$1,029,972	$1,333,091
FINANCE	$304	$322	$385	$554	$698	$1,039
SERVICE	$38,399	$49,137	$74,764	$120,713	$187,255	$247,158
PUBLIC ADM	$109,341	$113,628	$176,868	$262,547	$304,035	$416,148
TOTAL	$540,160	$655,129	$965,068	$1,398,229	$1,997,659	$2,569,454

SALES TAX COLLECTIONS 1/

CONVERSE INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$7,811	$7,932	$5,874	$5,877	$10,185	$12,840
MINING	$79,013	$255,890	$303,061	$483,047	$199,823	$169,865
CONSTRUCTION	$112,522	$156,904	$182,426	$142,809	$90,417	$84,072
MANUFACTURING	$41,692	$54,319	$39,485	$92,048	$82,918	$92,847
TRANSPORTATION	$256,167	$260,034	$345,321	$391,263	$471,609	$505,672
WHOLESALE TRADE	$222,433	$304,369	$328,276	$445,052	$218,252	$269,566
RETAIL TRADE	$1,675,372	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160
FINANCE	$761	$1,971	$1,436	$247	$857	$333
SERVICE	$298,141	$345,665	$423,279	$544,845	$478,710	$512,465
PUBLIC ADM	$41,030	$422,604	$468,837	$492,029	$396,440	$449,616
TOTAL	$2,734,942	$3,710,726	$4,167,995	$4,643,109	$3,880,991	$4,027,450

SALES TAX COLLECTIONS 1/

CROOK

INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$306	$811	$1,069	$2	$658	$1,770
MINING	$6,599	$5,307	$16,877	$17,952	$21,572	$49,213
CONSTRUCTION	$3,653	$6,002	$12,980	$11,788	$15,848	$15,473
MANUFACTURING	$13,601	$12,451	$8,111	$18,179	$21,858	$34,567
TRANSPORTATION	$22,784	$23,826	$30,856	$43,498	$53,135	$74,832
WHOLESALE TRADE	$9,697	$9,115	$15,637	$26,816	$13,779	$14,964
RETAIL TRADE	$151,447	$177,801	$198,744	$248,101	$271,405	$294,849
FINANCE	$90	$114	$167	$225	$151	$73
SERVICE	$23,472	$20,807	$24,644	$30,547	$32,079	$38,577
PUBLIC ADM	$38,971	$45,733	$39,824	$62,287	$72,108	$99,397
TOTAL	$270,621	$301,966	$348,909	$459,395	$502,592	$623,714

SALES TAX COLLECTIONS 1/

CROOK

INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$2,106	$4,277	$5,080	$4,867	$3,675	$2,114
MINING	$137,113	$179,803	$239,614	$700,347	$198,451	$240,340
CONSTRUCTION	$34,675	$51,217	$66,886	$115,266	$93,570	$78,046
MANUFACTURING	$44,661	$65,021	$82,610	$103,735	$80,562	$62,362
TRANSPORTATION	$108,811	$153,211	$199,237	$235,603	$230,087	$296,645
WHOLESALE TRADE	$13,692	$31,226	$53,295	$77,323	$51,540	$45,172
RETAIL TRADE	$388,507	$451,755	$455,129	$500,932	$541,495	$558,585
FINANCE	$135	$6	$5	$3	$0	$0
SERVICE	$44,546	$51,019	$57,227	$58,239	$55,661	$65,408
PUBLIC ADM	$94,662	$92,268	$80,067	$82,765	$85,775	$83,327
TOTAL	$868,907	$1,079,803	$1,239,161	$1,879,085	$1,340,828	$1,432,013

SALES TAX COLLECTIONS 1/

FREMONT INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$2,614	$3,252	$2,955	$2,783	$2,456	$6,992
MINING	$61,535	$72,003	$111,960	$165,169	$273,565	$460,164
CONSTRUCTION	$57,684	$53,202	$92,686	$111,513	$147,614	$187,902
MANUFACTURING	$98,281	$108,400	$90,555	$141,411	$171,898	$169,412
TRANSPORTATION	$174,720	$191,540	$215,816	$279,516	$349,689	$465,235
WHOLESALE TRADE	$84,265	$107,963	$129,866	$197,427	$217,314	$252,412
RETAIL TRADE	$1,375,672	$1,599,104	$1,820,631	$2,165,072	$2,545,092	$3,077,222
FINANCE	$660	$1,871	$986	$1,292	($178)	$643
SERVICE	$177,153	$198,570	$238,660	$270,472	$316,441	$361,078
PUBLIC ADM	$368,994	$349,927	$382,824	$565,276	$740,032	$940,444
TOTAL	$2,401,577	$2,685,832	$3,086,940	$3,899,932	$4,763,924	$5,921,504

SALES TAX COLLECTIONS 1/

FREMONT INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$8,994	$7,064	$13,597	$18,382	$15,053	$17,175
MINING	$735,098	$934,399	$1,380,762	$1,540,758	$855,169	$122,909
CONSTRUCTION	$229,675	$256,628	$323,482	$355,063	$273,746	$275,122
MANUFACTURING	$220,699	$352,035	$333,117	$323,914	$254,021	$374,950
TRANSPORTATION	$648,512	$738,807	$833,564	$979,458	$1,124,653	$1,165,191
WHOLESALE TRADE	$419,618	$648,438	$747,001	$933,137	$587,972	$537,034
RETAIL TRADE	$3,716,934	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678
FINANCE	$149	$126	$229	$359	$220	$1,334
SERVICE	$467,589	$582,163	$674,458	$880,118	$689,976	$675,494
PUBLIC ADM	$1,005,235	$999,035	$944,980	$940,668	$868,419	$785,027
TOTAL	$7,452,502	$8,754,272	$9,849,142	$10,507,600	$8,962,289	$8,102,924

SALES TAX COLLECTIONS 1/

GOSHEN

INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$2,944	$3,802	$4,646	$4,246	$5,100	$5,622
MINING	$0	$0	$309	$858	$839	$489
CONSTRUCTION	$14,160	$21,204	$24,311	$34,523	$34,612	$32,444
MANUFACTURING	$13,237	$14,081	$16,424	$16,341	$14,177	$16,062
TRANSPORTATION	$40,988	$45,298	$52,098	$62,656	$74,560	$88,465
WHOLESALE TRADE	$16,509	$19,149	$23,240	$29,506	$29,351	$35,328
RETAIL TRADE	$619,054	$754,653	$829,607	$942,063	$960,676	$1,023,055
FINANCE	$76	$103	$55	$65	$44	$2,552
SERVICE	$46,716	$58,371	$75,559	$89,899	$95,586	$105,114
PUBLIC ADM	$130,370	$136,262	$148,438	$191,610	$182,141	$223,899
TOTAL	$884,054	$1,052,921	$1,174,687	$1,370,768	$1,397,086	$1,533,031

SALES TAX COLLECTIONS 1/

GOSHEN

INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$12,195	$6,137	$6,829	$5,507	$13,014	$9,289
MINING	$292	$331	$351	$279	$1,387	$537
CONSTRUCTION	$34,043	$56,937	$68,075	$44,549	$40,008	$72,580
MANUFACTURING	$17,708	$20,884	$41,175	$61,298	$65,084	$56,173
TRANSPORTATION	$98,810	$107,186	$115,985	$132,607	$145,009	$154,718
WHOLESALE TRADE	$58,926	$59,767	$65,519	$61,159	$62,323	$81,173
RETAIL TRADE	$1,226,449	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114
FINANCE	$2,526	$30	$234	$583	$1,186	$1,240
SERVICE	$120,667	$133,683	$137,312	$151,174	$178,519	$177,865
PUBLIC ADM	$225,665	$222,798	$212,448	$199,191	$197,182	$232,603
TOTAL	$1,797,282	$1,916,361	$2,102,331	$2,042,144	$2,062,680	$2,275,304

SALES TAX COLLECTIONS 1/

HOT SPRINGS INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$0	$0	$0	$109	$39	$0
MINING	$22,303	$28,400	$53,845	$69,559	$66,058	$69,410
CONSTRUCTION	$13,422	$19,671	$19,469	$23,224	$29,207	$27,449
MANUFACTURING	$5,949	$6,567	$7,604	$5,251	$5,850	$3,615
TRANSPORTATION	$97,528	$102,379	$117,696	$140,127	$191,504	$183,201
WHOLESALE TRADE	$32,106	$37,908	$88,382	$85,079	$93,078	$172,576
RETAIL TRADE	$201,777	$234,962	$267,954	$302,138	$365,379	$483,121
FINANCE	$502	$656	$722	$882	$972	$1,552
SERVICE	$47,795	$53,080	$56,727	$62,486	$82,474	$108,751
PUBLIC ADM	$72,813	$78,624	$89,798	$108,148	$137,444	$135,111
TOTAL	$494,195	$562,249	$702,197	$797,005	$972,002	$1,184,784

SALES TAX COLLECTIONS 1/

HOT SPRINGS INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$0	$0	$0	$60	$14	$2,126
MINING	$95,482	$129,508	$192,247	$215,382	$233,521	$297,136
CONSTRUCTION	$38,184	$51,542	$54,506	$64,356	$59,719	$76,631
MANUFACTURING	$4,361	$34,739	$70,759	$72,217	$44,910	$92,770
TRANSPORTATION	$214,274	$235,789	$276,087	$345,353	$403,141	$464,870
WHOLESALE TRADE	$433,635	$491,706	$594,760	$571,218	$565,856	$513,801
RETAIL TRADE	$570,612	$655,183	$747,917	$730,345	$773,177	$790,951
FINANCE	$1,850	$1,525	$1,588	$1,231	$1,287	$1,031
SERVICE	$141,848	$135,989	$182,596	$201,580	$185,941	$172,824
PUBLIC ADM	$166,086	$136,857	$136,338	$144,680	$154,056	$147,193
TOTAL	$1,666,332	$1,872,851	$2,256,801	$2,346,435	$2,421,633	$2,559,250

SALES TAX COLLECTIONS 1/

JOHNSON INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$34	$60	$1,866	$52	$649	$801
MINING	$22,386	$26,812	$42,106	$55,738	$43,424	$58,367
CONSTRUCTION	$10,022	$11,654	$16,804	$78,740	$32,779	$33,343
MANUFACTURING	$12,242	$12,376	$28,697	$81,787	$62,070	$33,596
TRANSPORTATION	$33,643	$32,759	$36,975	$47,197	$54,301	$64,835
WHOLESALE TRADE	$6,164	$7,797	$13,271	$15,543	$17,805	$5,922
RETAIL TRADE	$253,319	$297,751	$339,745	$400,181	$421,654	$538,799
FINANCE	$146	$192	$465	$439	$436	$2,502
SERVICE	$60,829	$63,865	$74,529	$90,656	$92,699	$66,200
PUBLIC ADM	$95,657	$97,129	$112,988	$158,698	$161,760	$212,431
TOTAL	$494,443	$550,395	$667,444	$929,032	$887,576	$1,016,795

SALES TAX COLLECTIONS 1/

JOHNSON INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$1,573	$1,386	$4,000	$3,868	$8,072	$3,799
MINING	$82,124	$246,738	$223,702	$208,445	$203,407	$177,958
CONSTRUCTION	$44,240	$42,450	$53,523	$45,410	$34,822	$46,236
MANUFACTURING	$35,546	$42,146	$44,446	$65,952	$83,725	$91,538
TRANSPORTATION	$91,631	$101,699	$124,125	$377,385	$274,495	$280,044
WHOLESALE TRADE	$8,917	$12,560	$24,402	$20,351	$19,811	$36,205
RETAIL TRADE	$617,666	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624
FINANCE	$6,745	$5,411	$4,298	$8,350	$4,424	$4,013
SERVICE	$78,442	$94,285	$120,434	$138,604	$143,425	$147,812
PUBLIC ADM	$233,800	$196,658	$209,364	$249,727	$232,379	$257,749
TOTAL	$1,200,685	$1,547,814	$1,785,480	$2,185,409	$2,105,748	$2,123,993

SALES TAX COLLECTIONS 1/

LARAMIE INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$1,414	$3,546	$3,886	$5,284	$10,335	$9,898
MINING	$86	$129	$87	$4,426	$12,630	$84,196
CONSTRUCTION	$160,861	$187,717	$263,259	$277,012	$344,796	$480,755
MANUFACTURING	$52,609	$62,438	$79,673	$82,186	$107,345	$167,465
TRANSPORTATION	$333,948	$355,083	$375,283	$435,522	$510,829	$658,653
WHOLESALE TRADE	$262,873	$316,622	$405,272	$480,671	$492,335	$651,548
RETAIL TRADE	$3,080,278	$3,552,061	$3,793,773	$4,313,360	$4,721,335	$6,076,416
FINANCE	$5,115	$6,030	$5,525	$7,667	$14,393	$9,724
SERVICE	$573,616	$635,242	$681,408	$745,981	$822,278	$1,047,936
PUBLIC ADM	$708,743	$719,144	$656,968	$978,098	$1,119,798	$1,343,169
TOTAL	$5,179,542	$5,838,011	$6,265,134	$7,330,207	$8,156,074	$10,529,759

SALES TAX COLLECTIONS 1/

LARAMIE INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$15,405	$13,004	$8,947	$13,560	$16,247	$10,383
MINING	$68,043	$93,535	$76,292	$57,554	$4,526	$45,824
CONSTRUCTION	$623,217	$713,360	$750,860	$633,762	$510,979	$475,303
MANUFACTURING	$200,775	$203,480	$249,153	$336,340	$327,028	$357,255
TRANSPORTATION	$881,876	$948,395	$1,127,224	$1,211,784	$1,739,749	$1,786,544
WHOLESALE TRADE	$848,943	$862,260	$929,972	$1,117,603	$961,432	$1,087,784
RETAIL TRADE	$8,023,399	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677
FINANCE	$15,008	$11,155	$102,115	$42,300	$9,388	$6,269
SERVICE	$1,312,911	$1,520,655	$1,704,614	$1,829,668	$1,705,289	$1,799,886
PUBLIC ADM	$1,557,332	$1,353,094	$1,499,969	$1,427,681	$1,655,618	$2,029,533
TOTAL	$13,546,908	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475

SALES TAX COLLECTIONS 1/

LINCOLN INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$174	$132	$647	$737	$1,538	$2,362
MINING	$147	$2,263	$2,685	$9,533	$51,483	$22,051
CONSTRUCTION	$5,711	$5,237	$11,742	$11,119	$18,751	$46,129
MANUFACTURING	$30,074	$35,030	$43,386	$49,558	$60,113	$68,119
TRANSPORTATION	$64,397	$63,917	$80,107	$97,983	$122,046	$159,152
WHOLESALE TRADE	$15,733	$19,461	$25,074	$22,999	$32,285	$40,436
RETAIL TRADE	$310,563	$364,812	$477,845	$504,437	$603,024	$667,836
FINANCE	$36	$357	$1,576	$1,999	$3,026	$7,348
SERVICE	$50,131	$50,382	$53,325	$67,044	$92,801	$89,491
PUBLIC ADM	$85,635	$94,558	$102,383	$152,814	$191,425	$224,608
TOTAL	$562,603	$636,149	$798,771	$918,224	$1,176,492	$1,327,533

SALES TAX COLLECTIONS 1/

LINCOLN INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$2,853	$6,410	$8,171	$8,189	$9,539	$10,926
MINING	$36,258	$79,664	$330,183	$398,043	$230,264	$214,327
CONSTRUCTION	$62,148	$92,468	$80,259	$412,439	$155,622	$138,210
MANUFACTURING	$100,967	$124,017	$207,298	$272,619	$211,498	$185,981
TRANSPORTATION	$185,900	$227,654	$304,926	$299,239	$380,826	$384,417
WHOLESALE TRADE	$65,605	$163,339	$255,408	$238,927	$161,090	$175,812
RETAIL TRADE	$775,614	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364
FINANCE	$4,015	$11,471	$15,452	$1,912	$3,106	$2,440
SERVICE	$105,108	$133,864	$231,693	$250,032	$255,102	$252,828
PUBLIC ADM	$238,295	$240,911	$279,916	$328,186	$254,601	$260,646
TOTAL	$1,576,765	$2,045,752	$3,061,198	$3,858,899	$3,205,749	$3,090,964

SALES TAX COLLECTIONS 1/

NATRONA INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$8,932	$12,463	$17,411	$19,388	$22,269	$21,686
MINING	$321,284	$657,022	$1,274,693	$1,556,916	$1,706,152	$2,289,302
CONSTRUCTION	$207,635	$272,118	$408,553	$547,388	$684,985	$874,021
MANUFACTURING	$208,288	$282,406	$419,924	$576,812	$557,787	$743,937
TRANSPORTATION	$418,461	$476,792	$600,255	$845,856	$1,114,751	$1,324,230
WHOLESALE TRADE	$1,823,620	$2,471,455	$4,178,507	$4,289,542	$5,151,999	$7,524,282
RETAIL TRADE	$3,168,989	$3,668,232	$5,155,220	$7,044,454	$8,300,357	$9,975,962
FINANCE	$13,740	$12,233	$13,857	$9,797	$3,009	$8,864
SERVICE	$738,977	$970,274	$1,505,035	$2,137,357	$2,518,174	$3,375,407
PUBLIC ADM	$754,366	$809,518	$1,018,158	$1,525,416	$1,904,769	$2,428,112
TOTAL	$7,664,291	$9,632,512	$14,591,612	$18,552,927	$21,964,252	$28,565,802

SALES TAX COLLECTIONS 1/

NATRONA INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$40,090	$62,685	$173,007	$199,415	$194,826	$154,797
MINING	$2,658,588	$3,776,281	$5,563,082	$6,606,060	$4,057,231	$3,105,033
CONSTRUCTION	$1,324,102	$1,768,053	$1,765,937	$2,096,449	$1,468,756	$1,803,261
MANUFACTURING	$1,113,297	$1,823,963	$2,570,656	$3,710,263	$2,865,357	$2,227,681
TRANSPORTATION	$1,693,323	$1,806,645	$2,267,585	$2,726,187	$3,021,565	$3,083,253
WHOLESALE TRADE	$8,531,294	$11,216,503	$12,907,173	$14,666,935	$7,438,817	$6,145,881
RETAIL TRADE	$12,278,167	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,302
FINANCE	$26,018	$64,286	$75,265	$107,260	$54,005	$72,880
SERVICE	$4,327,257	$5,072,633	$6,424,313	$7,024,505	$5,183,337	$4,957,815
PUBLIC ADM	$2,690,052	$2,537,056	$2,640,583	$2,890,199	$2,151,464	$2,179,971
TOTAL	$34,682,188	$41,920,126	$49,063,103	$55,498,373	$40,665,528	$37,722,896

SALES TAX COLLECTIONS 1/

NIOBRARA INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$98	$42	$0	$0	$188	$559
MINING	$1,086	$313	$827	$957	$1,392	$1,833
CONSTRUCTION	$4,281	$11,010	$11,605	$15,599	$17,334	$20,461
MANUFACTURING	$3,482	$3,824	$4,820	$6,004	$5,575	$3,223
TRANSPORTATION	$15,004	$17,305	$17,749	$22,978	$32,816	$47,827
WHOLESALE TRADE	$2,971	$3,581	$4,710	$5,039	$4,654	$24,248
RETAIL TRADE	$128,797	$149,494	$173,337	$192,999	$230,758	$257,673
FINANCE	$24	$26	$25	$86	$82	$42
SERVICE	$23,534	$22,855	$27,439	$34,318	$38,111	$54,902
PUBLIC ADM	$44,302	$50,814	$42,660	$52,505	$60,797	$75,116
TOTAL	$223,577	$259,263	$283,172	$330,486	$391,707	$485,884

SALES TAX COLLECTIONS 1/

NIOBRARA INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$603	$1,285	$1,079	$1,911	$1,621	$2,555
MINING	$3,387	$5,926	$24,967	$3,817	$8,273	$4,632
CONSTRUCTION	$16,566	$24,227	$20,894	$18,983	$21,185	$23,489
MANUFACTURING	$3,518	$7,702	$9,446	$10,557	$20,576	$23,611
TRANSPORTATION	$59,849	$64,266	$84,856	$118,100	$122,636	$118,953
WHOLESALE TRADE	$6,900	$17,403	$21,265	$21,885	$18,577	$23,148
RETAIL TRADE	$295,109	$333,908	$378,289	$409,372	$381,582	$429,403
FINANCE	$24	$40	$19	$1,518	$7	$3
SERVICE	$70,121	$100,445	$93,125	$90,680	$83,166	$91,789
PUBLIC ADM	$94,063	$91,447	$96,824	$101,531	$86,905	$116,217
TOTAL	$550,141	$646,659	$730,781	$778,366	$744,539	$833,814

SALES TAX COLLECTIONS 1/

PARK INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$3,343	$4,370	$3,382	$3,709	$5,076	$5,550
MINING	$79,941	$90,725	$131,169	$139,539	$163,028	$236,207
CONSTRUCTION	$61,379	$100,566	$154,264	$123,677	$147,937	$195,909
MANUFACTURING	$33,265	$35,552	$53,668	$124,434	$107,642	$157,692
TRANSPORTATION	$145,056	$154,666	$179,899	$196,839	$241,646	$294,502
WHOLESALE TRADE	$147,878	$192,000	$305,461	$240,356	$299,392	$307,984
RETAIL TRADE	$1,045,984	$1,176,318	$1,376,841	$1,576,921	$1,728,126	$1,895,573
FINANCE	$620	$782	$1,345	$3,673	$6,787	$6,873
SERVICE	$324,382	$375,132	$433,518	$508,873	$597,123	$640,875
PUBLIC ADM	$254,679	$241,377	$281,096	$371,307	$414,864	$469,169
TOTAL	$2,096,528	$2,371,487	$2,920,642	$3,289,329	$3,711,622	$4,210,333

SALES TAX COLLECTIONS 1/

PARK INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$5,053	$7,020	$7,183	$6,090	$9,536	$12,059
MINING	$283,264	$362,740	$542,520	$574,001	$377,804	$446,944
CONSTRUCTION	$213,877	$235,994	$280,956	$239,327	$269,541	$231,168
MANUFACTURING	$202,293	$166,281	$300,388	$359,203	$221,476	$243,459
TRANSPORTATION	$391,726	$419,268	$530,120	$702,230	$873,168	$982,122
WHOLESALE TRADE	$434,545	$557,836	$881,471	$575,464	$453,586	$491,776
RETAIL TRADE	$2,187,438	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,819
FINANCE	$15,242	$21,894	$23,578	$30,174	$20,144	$32,797
SERVICE	$759,693	$755,937	$697,464	$769,356	$705,436	$766,532
PUBLIC ADM	$513,457	$466,807	$482,593	$528,137	$505,084	$608,591
TOTAL	$5,006,589	$5,468,003	$7,032,019	$7,431,888	$7,162,553	$7,694,266

SALES TAX COLLECTIONS 1/

PLATTE INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$290	$296	$221	$270	$1,184	$3,198
MINING	$3,028	$1,348	$1,062	$4,345	$830	$1,467
CONSTRUCTION	$10,179	$19,439	$22,392	$37,608	$74,279	$142,607
MANUFACTURING	$6,318	$5,031	$7,177	$6,024	$19,173	$11,478
TRANSPORTATION	$27,440	$31,108	$34,827	$39,316	$70,100	$93,861
WHOLESALE TRADE	$14,506	$19,124	$17,673	$21,473	$31,134	$51,123
RETAIL TRADE	$295,274	$374,010	$435,107	$539,625	$728,444	$1,062,439
FINANCE	$290	$114	$1,292	$334	$332	$2,010
SERVICE	$43,232	$48,696	$53,663	$58,671	$67,125	$110,591
PUBLIC ADM	$111,079	$116,587	$111,237	$158,435	$185,023	$249,483
TOTAL	$511,635	$615,755	$684,651	$866,101	$1,177,624	$1,728,256

SALES TAX COLLECTIONS 1/

PLATTE INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$6,307	$4,125	$10,786	$5,559	$4,516	$4,345
MINING	$809	$500	$925	$255	$387	$307
CONSTRUCTION	$136,730	$102,943	$50,459	$27,442	$27,445	$22,239
MANUFACTURING	$12,395	$8,897	$8,883	$28,866	$17,851	$12,413
TRANSPORTATION	$225,862	$146,162	$143,388	$144,567	$153,444	$153,768
WHOLESALE TRADE	$50,025	$51,885	$56,103	$42,133	$38,692	$55,761
RETAIL TRADE	$1,357,335	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142
FINANCE	$13,157	$33,624	$16,006	$9,028	$7,104	$12,594
SERVICE	$138,546	$145,153	$161,524	$108,686	$108,854	$115,537
PUBLIC ADM	$319,101	$292,481	$304,513	$235,142	$233,553	$256,536
TOTAL	$2,260,268	$2,269,001	$2,365,782	$1,714,008	$1,527,437	$1,612,656

SALES TAX COLLECTIONS 1/

SHERIDAN INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$3,239	$4,526	$4,397	$6,396	$7,548	$7,092
MINING	$4,062	$6,148	$15,471	$9,546	$33,725	$18,710
CONSTRUCTION	$36,429	$51,337	$52,819	$74,631	$84,724	$125,346
MANUFACTURING	$53,440	$53,511	$53,023	$75,134	$92,367	$173,211
TRANSPORTATION	$126,855	$133,350	$141,076	$170,370	$194,468	$231,961
WHOLESALE TRADE	$40,269	$53,420	$96,213	$110,265	$135,914	$157,430
RETAIL TRADE	$1,137,520	$1,289,453	$1,424,171	$1,728,187	$2,010,170	$2,363,544
FINANCE	$707	$610	$3,588	$4,640	$3,586	$3,982
SERVICE	$119,753	$128,829	$148,875	$184,939	$203,381	$246,950
PUBLIC ADM	$215,135	$197,949	$222,617	$317,396	$378,672	$465,514
TOTAL	$1,737,408	$1,919,133	$2,162,248	$2,681,505	$3,144,555	$3,793,740

SALES TAX COLLECTIONS 1/

SHERIDAN INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$7,869	$8,788	$17,311	$26,234	$37,156	$41,475
MINING	$18,999	$47,757	$58,737	$40,915	$29,796	$21,621
CONSTRUCTION	$158,684	$190,033	$175,039	$178,658	$163,703	$130,010
MANUFACTURING	$224,473	$262,799	$269,314	$264,486	$252,972	$226,521
TRANSPORTATION	$327,011	$431,703	$499,778	$390,034	$601,614	$751,927
WHOLESALE TRADE	$230,229	$351,313	$373,230	$373,112	$388,895	$446,035
RETAIL TRADE	$3,016,096	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281
FINANCE	$9,403	$6,173	$4,501	$4,877	$13,019	$11,150
SERVICE	$316,272	$371,631	$415,256	$442,117	$448,709	$463,219
PUBLIC ADM	$447,370	$513,289	$489,788	$505,893	$595,247	$616,034
TOTAL	$4,756,405	$5,928,603	$6,599,020	$6,537,361	$6,880,938	$7,242,287

SALES TAX COLLECTIONS 1/

SUBLETTE INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$0	$0	$0	$0	$74	$50
MINING	$4,109	$6,356	$15,396	$32,969	$32,215	$51,132
CONSTRUCTION	$23,816	$29,212	$35,693	$35,381	$37,286	$40,159
MANUFACTURING	$3,275	$3,046	$1,850	$2,893	$3,076	$3,958
TRANSPORTATION	$20,404	$22,029	$22,783	$24,965	$27,306	$29,590
WHOLESALE TRADE	$10,117	$14,345	$21,636	$17,491	$14,317	$119,990
RETAIL TRADE	$184,990	$221,722	$269,546	$325,005	$355,156	$322,751
FINANCE	$90	$147	$666	$20	$0	$15
SERVICE	$36,784	$39,115	$43,392	$46,314	$45,766	$57,907
PUBLIC ADM	$66,205	$66,895	$73,577	$89,432	$94,167	$132,070
TOTAL	$349,789	$402,866	$484,538	$574,471	$609,364	$757,621

SALES TAX COLLECTIONS 1/

SUBLETTE INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$1,364	$1,314	$1,516	$1,934	$1,082	$747
MINING	$76,868	$64,154	$35,185	$56,673	$78,571	$65,949
CONSTRUCTION	$46,069	$52,276	$96,452	$124,377	$61,409	$68,602
MANUFACTURING	$8,107	$8,664	$12,442	$49,085	$50,686	$48,998
TRANSPORTATION	$36,131	$72,304	$92,503	$100,562	$124,170	$128,007
WHOLESALE TRADE	$203,978	$302,834	$408,107	$470,980	$233,791	$281,444
RETAIL TRADE	$360,425	$422,650	$499,675	$593,020	$537,453	$509,506
FINANCE	$26	$0	$1,830	$1,570	$1,476	$1,639
SERVICE	$64,990	$75,190	$89,429	$118,642	$115,016	$114,130
PUBLIC ADM	$152,597	$126,230	$140,506	$177,907	$140,462	$147,274
TOTAL	$950,556	$1,125,630	$1,377,659	$1,694,766	$1,344,130	$1,366,309

SALES TAX COLLECTIONS 1/

SWEETWATER INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$105	$154	$137	$642	$886	$857
MINING	$131,384	$312,499	$779,770	$1,059,534	$1,115,820	$1,870,247
CONSTRUCTION	$91,763	$136,724	$185,146	$148,420	$203,660	$183,852
MANUFACTURING	$51,342	$148,835	$222,340	$158,818	$177,607	$241,792
TRANSPORTATION	$134,805	$190,183	$275,381	$342,992	$446,051	$509,627
WHOLESALE TRADE	$361,261	$612,902	$1,170,751	$1,262,571	$1,577,852	$1,919,325
RETAIL TRADE	$1,310,424	$2,151,969	$2,966,876	$3,258,897	$3,665,291	$4,223,653
FINANCE	$579	$552	$305	$426	$1,620	$2,239
SERVICE	$384,932	$590,263	$902,366	$1,058,508	$1,185,281	$1,427,360
PUBLIC ADM	$319,996	$387,561	$462,463	$626,257	$757,298	$909,007
TOTAL	$2,786,590	$4,531,642	$6,965,536	$7,917,064	$9,131,366	$11,287,958

SALES TAX COLLECTIONS 1/

SWEETWATER INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$2,025	$1,915	$2,746	$8,056	$7,705	$6,804
MINING	$2,528,779	$2,986,250	$3,977,772	$4,391,926	$2,725,557	$1,647,252
CONSTRUCTION	$199,234	$297,628	$975,495	$496,001	$249,351	$219,613
MANUFACTURING	$255,610	$381,504	$464,371	$528,255	$351,274	$532,210
TRANSPORTATION	$697,724	$745,495	$884,573	$1,049,081	$1,152,166	$1,240,307
WHOLESALE TRADE	$2,428,628	$3,293,467	$4,262,914	$4,588,928	$2,859,481	$2,053,251
RETAIL TRADE	$5,109,018	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426
FINANCE	$20,175	$42,019	$111,094	$57,579	$13,061	$4,892
SERVICE	$2,022,377	$2,297,793	$2,784,419	$2,974,463	$2,046,169	$1,649,558
PUBLIC ADM	$105,609	$1,061,822	$1,130,574	$1,131,892	$876,230	$1,060,308
TOTAL	$13,369,180	$17,214,623	$21,863,880	$23,139,213	$17,559,900	$15,019,638

SALES TAX COLLECTIONS 1/

TETON INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$0	$28	$0	$0	$1,167	$431
MINING	$879	$1,372	$2,490	$2,391	$6,612	$14,595
CONSTRUCTION	$44,715	$76,069	$76,839	$53,182	$79,650	$107,500
MANUFACTURING	$8,333	$15,143	$20,906	$22,006	$25,009	$33,281
TRANSPORTATION	$64,552	$79,044	$102,876	$120,091	$139,047	$153,224
WHOLESALE TRADE	$14,405	$18,006	$24,558	$21,082	$17,754	$39,381
RETAIL TRADE	$708,309	$907,146	$1,227,883	$1,503,883	$1,774,732	$2,096,215
FINANCE	$0	$2	$1,749	$1,329	$684	$126
SERVICE	$495,049	$550,056	$761,047	$978,407	$1,058,677	$1,358,347
PUBLIC ADM	$88,491	$89,287	$99,475	$139,559	$156,434	$188,851
TOTAL	$1,424,732	$1,736,153	$2,317,823	$2,841,929	$3,259,767	$3,991,952

SALES TAX COLLECTIONS 1/

TETON INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$360	$31,730	$18,638	$75,588	$84,344	$84,962
MINING	$4,460	$5,122	$5,161	$4,640	$5,305	$3,999
CONSTRUCTION	$126,273	$169,385	$190,419	$196,980	$150,017	$159,704
MANUFACTURING	$50,786	$49,994	$57,583	$64,629	$75,752	$82,430
TRANSPORTATION	$206,395	$240,465	$320,140	$383,567	$470,998	$538,384
WHOLESALE TRADE	$41,501	$51,892	$56,135	$61,114	$58,099	$54,888
RETAIL TRADE	$2,536,553	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445
FINANCE	$12,463	$11,166	$18,042	$39,679	$51,311	$76,728
SERVICE	$1,496,126	$1,589,045	$1,332,909	$1,520,099	$1,551,093	$1,671,508
PUBLIC ADM	$188,560	$190,662	$204,051	$190,010	$230,323	$266,657
TOTAL	$4,663,478	$4,959,580	$5,446,732	$6,281,008	$6,486,470	$6,944,721

SALES TAX COLLECTIONS 1/

UINTA INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$74	$162	$281	$739	$29,967	$37,071
MINING	$0	$0	$427	$15,369	$35,550	$52,841
CONSTRUCTION	$15,862	$21,710	$27,294	$30,082	$50,226	$81,994
MANUFACTURING	$10,745	$15,688	$15,995	$20,159	$1,253	$1,159
TRANSPORTATION	$47,569	$54,505	$69,992	$94,404	$147,227	$176,209
WHOLESALE TRADE	$8,725	$4,907	$7,408	$8,252	$27,889	$215,266
RETAIL TRADE	$334,480	$376,576	$480,170	$537,223	$831,896	$993,581
FINANCE	$59	$45	$481	$664	$513	$212
SERVICE	$65,180	$91,370	$115,222	$143,118	$223,231	$309,290
PUBLIC ADM	$71,396	$70,436	$87,108	$132,355	$175,703	$233,742
TOTAL	$554,090	$635,398	$804,378	$982,367	$1,523,455	$2,101,364

SALES TAX COLLECTIONS 1/

UINTA INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$80,467	$107,546	$73,668	$53,090	$56,593	$50,469
MINING	$189,049	$382,148	$1,068,627	$2,110,680	$1,898,672	$1,185,876
CONSTRUCTION	$113,776	$206,688	$324,128	$749,019	$723,327	$480,107
MANUFACTURING	$17,673	$7,241	$279,018	$1,338,655	$973,474	$845,309
TRANSPORTATION	$216,300	$267,755	$458,496	$706,722	$1,379,105	$1,897,336
WHOLESALE TRADE	$436,088	$738,812	$884,895	$1,068,760	$1,291,618	$553,580
RETAIL TRADE	$1,199,786	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736
FINANCE	$177	$74	$1,775	$4,290	$3,649	$2,714
SERVICE	$412,344	$629,563	$1,182,819	$1,839,574	$1,608,739	$1,373,057
PUBLIC ADM	$234,427	$265,843	$399,043	$447,343	$332,648	$392,560
TOTAL	$2,900,088	$4,235,241	$7,205,938	$11,918,189	$11,997,175	$10,288,760

SALES TAX COLLECTIONS 1/

WASHAKIE INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$4,411	$5,423	$4,458	$4,797	$6,911	$6,653
MINING	$88,617	$96,071	$136,479	$190,528	$266,644	$308,946
CONSTRUCTION	$16,725	$27,369	$28,718	$31,998	$34,187	$48,758
MANUFACTURING	$16,309	$13,809	$15,347	$18,756	$16,619	$8,647
TRANSPORTATION	$56,272	$59,429	$64,024	$70,520	$91,059	$102,214
WHOLESALE TRADE	$134,294	$148,073	$99,779	$113,263	$129,384	$135,406
RETAIL TRADE	$436,862	$502,950	$598,944	$732,372	$796,076	$875,771
FINANCE	$64	$61	$100	$129	$70	$131
SERVICE	$74,713	$74,291	$96,980	$128,986	$135,407	$168,086
PUBLIC ADM	$117,878	$111,912	$144,226	$199,389	$189,171	$227,770
TOTAL	$946,146	$1,039,388	$1,189,052	$1,490,738	$1,665,528	$1,882,382

SALES TAX COLLECTIONS 1/

WASHAKIE INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$10,182	$7,074	$5,309	$6,518	$5,534	$9,913
MINING	$453,805	$589,296	$551,488	$368,203	$252,078	$277,060
CONSTRUCTION	$61,689	$95,972	$118,400	$173,451	$167,737	$66,302
MANUFACTURING	$12,429	$19,963	$29,453	$28,896	$48,377	$49,742
TRANSPORTATION	$147,622	$151,292	$164,399	$198,426	$219,700	$282,576
WHOLESALE TRADE	$139,972	$145,247	$173,029	$215,870	$167,951	$183,567
RETAIL TRADE	$1,077,977	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859
FINANCE	$99	$47	$141	$214	$9,145	$2,649
SERVICE	$200,487	$216,765	$273,004	$282,103	$220,706	$235,321
PUBLIC ADM	$266,727	$203,836	$225,487	$252,639	$214,791	$229,529
TOTAL	$2,370,989	$2,661,134	$3,021,157	$2,984,835	$2,571,394	$2,631,528

SALES TAX COLLECTIONS 1/

WESTON INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$66	$0	$0	$19	$1,426	$2,359
MINING	$56,759	$77,832	$121,395	$170,031	$201,399	$263,518
CONSTRUCTION	$7,019	$9,688	$13,409	$20,911	$18,219	$13,980
MANUFACTURING	$14,021	$21,208	$32,980	$49,387	$46,415	$42,152
TRANSPORTATION	$39,256	$39,695	$42,099	$59,114	$71,810	$93,405
WHOLESALE TRADE	$18,916	$26,190	$43,624	$66,375	$76,650	$87,674
RETAIL TRADE	$271,820	$301,718	$347,356	$513,830	$653,283	$723,542
FINANCE	$38	$1,287	$27	$38	$49	$32
SERVICE	$45,360	$53,878	$65,942	$92,110	$110,423	$121,954
PUBLIC ADM	$70,417	$77,851	$88,244	$141,709	$172,584	$206,069
TOTAL	$523,673	$609,348	$755,074	$1,113,524	$1,352,257	$1,554,686

SALES TAX COLLECTIONS 1/

WESTON INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$4,477	$5,054	$1,904	$2,124	$1,897	$2,232
MINING	$247,907	$333,456	$488,227	$719,668	$628,781	$397,537
CONSTRUCTION	$14,481	$29,711	$39,297	$39,065	$39,710	$32,085
MANUFACTURING	$55,106	$66,607	$66,294	$160,807	$114,002	$142,641
TRANSPORTATION	$131,627	$159,076	$262,304	$252,858	$243,973	$271,999
WHOLESALE TRADE	$88,875	$103,558	$164,849	$227,116	$172,145	$146,931
RETAIL TRADE	$894,674	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826
FINANCE	$285	$52	$8	$8	$3	$1,717
SERVICE	$150,773	$144,441	$215,637	$251,986	$205,628	$186,434
PUBLIC ADM	$223,902	$189,299	$189,432	$249,980	$213,297	$202,277
TOTAL	$1,812,105	$1,943,785	$2,439,653	$3,001,744	$2,681,827	$2,460,689

SALES TAX COLLECTIONS 1/

OUT OF STATE INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	$623	$593	$863	$6,160	$6,563	$6,908
MINING	$134,532	$218,543	$262,419	$353,770	$411,775	$574,382
CONSTRUCTION	$192,319	$198,640	$294,223	$305,159	$310,090	$301,679
MANUFACTURING	$179,780	$275,170	$477,280	$1,280,632	$627,657	$1,075,077
TRANSPORTATION	$52,799	$73,710	$57,150	$87,279	$120,188	$185,489
WHOLESALE TRADE	$845,244	$1,130,282	$1,662,207	$2,013,862	$2,713,682	$3,162,643
RETAIL TRADE	$270,373	$431,600	$445,152	$647,423	$665,256	$1,045,555
FINANCE	$4,640	$12,388	$16,221	$25,808	$28,013	$42,098
SERVICE	$203,948	$270,373	$452,529	$525,782	$841,759	$902,771
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	$1,884,258	$2,611,301	$3,668,042	$5,245,875	$5,724,984	$7,296,603

SALES TAX COLLECTIONS 1/

OUT OF STATE INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	$7,685	$9,346	$4,966	$3,537	$7,461	$7,820
MINING	$1,068,864	$1,460,361	$2,544,181	$3,018,674	$2,000,256	$3,142,262
CONSTRUCTION	$558,325	$686,100	$870,100	$991,019	$708,691	$475,343
MANUFACTURING	$1,438,301	$1,564,561	$2,296,053	$4,022,768	$2,152,069	$1,759,466
TRANSPORTATION	$135,649	$140,067	$225,575	$1,012,080	$743,344	$681,176
WHOLESALE TRADE	$5,490,209	$6,376,982	$7,842,898	$9,628,039	$6,223,565	$5,023,231
RETAIL TRADE	$1,341,756	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965
FINANCE	$62,133	$87,784	$131,220	$190,889	$157,405	$186,756
SERVICE	$1,546,438	$1,792,048	$2,942,928	$3,871,028	$3,198,131	$2,935,365
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	$11,649,361	$13,705,419	$18,969,311	$24,974,940	$17,106,138	$15,870,405

SALES TAX COLLECTIONS 1/

CONSOLIDATED INDUSTRIAL SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
AGRICULTURE	-	-	-	-	-	-
MINING	-	-	-	-	-	-
CONSTRUCTION	-	-	-	-	-	-
MANUFACTURING	-	-	-	-	-	-
TRANSPORTATION	-	-	-	-	-	-
WHOLESALE TRADE	-	-	-	-	-	-
RETAIL TRADE	-	-	-	-	-	-
FINANCE	-	-	-	-	-	-
SERVICE	-	-	-	-	-	-
PUBLIC ADM	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

SALES TAX COLLECTIONS 1/

CONSOLIDATED INDUSTRIAL SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
AGRICULTURE	-	-	($56)	$0	$0	$0
MINING	-	-	($17,745)	($85,266)	$7,271	($6,038)
CONSTRUCTION	-	-	$1,131	($172,300)	($182)	($641)
MANUFACTURING	-	-	($4,157)	($1,632)	($15,019)	($5,393)
TRANSPORTATION	-	-	$14,249	($24,039)	($8,933)	($8,240)
WHOLESALE TRADE	-	-	($20,670)	($61,476)	($24,968)	($58,813)
RETAIL TRADE	-	-	($23,490)	($20,660)	($26,149)	($19,307)
FINANCE	-	-	($1)	($18)	($2)	($120)
SERVICE	-	-	$954	($4,206)	($3,063)	($1,653)
PUBLIC ADM	-	-	$0	$0	$0	$0
TOTAL	-	-	($49,188)	($369,603)	($71,051)	($100,211)

SECTION IV

RETAIL SALES TAX COLLECTIONS

BY COUNTY, BY SUB-GROUP LEVEL

RETAIL SALES TAX COLLECTIONS 1/

STATE OF WYOMING RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$2,137,287	$2,711,491	$3,264,627	$4,135,948	$5,071,584	$6,450,833
GEN. MERCHANDISE	$3,088,954	$3,561,169	$4,095,412	$4,941,390	$5,684,083	$6,413,890
FOOD STORES	$4,407,573	$5,302,288	$6,652,667	$8,061,030	$9,349,298	$11,397,863
AUTO SERVICE	$2,389,008	$2,979,998	$3,515,458	$4,285,863	$4,945,217	$6,157,380
APPAREL	$916,741	$1,066,541	$1,277,677	$1,501,416	$1,820,073	$2,194,935
FURNITURE	$844,102	$1,009,939	$1,219,533	$1,559,204	$1,911,383	$2,422,492
RESTAURANTS	$2,379,547	$2,834,781	$3,536,980	$4,408,442	$5,053,148	$6,276,287
MISC. STORES	$2,459,785	$2,912,262	$3,679,645	$4,199,166	$4,891,976	$5,969,584
RETAIL TOTAL	$18,622,996	$22,378,468	$27,241,998	$33,092,458	$38,726,761	$47,283,264

1/ Sales Estimates May be Obtained by Dividing Each Cell by the Appropriate Tax Rate

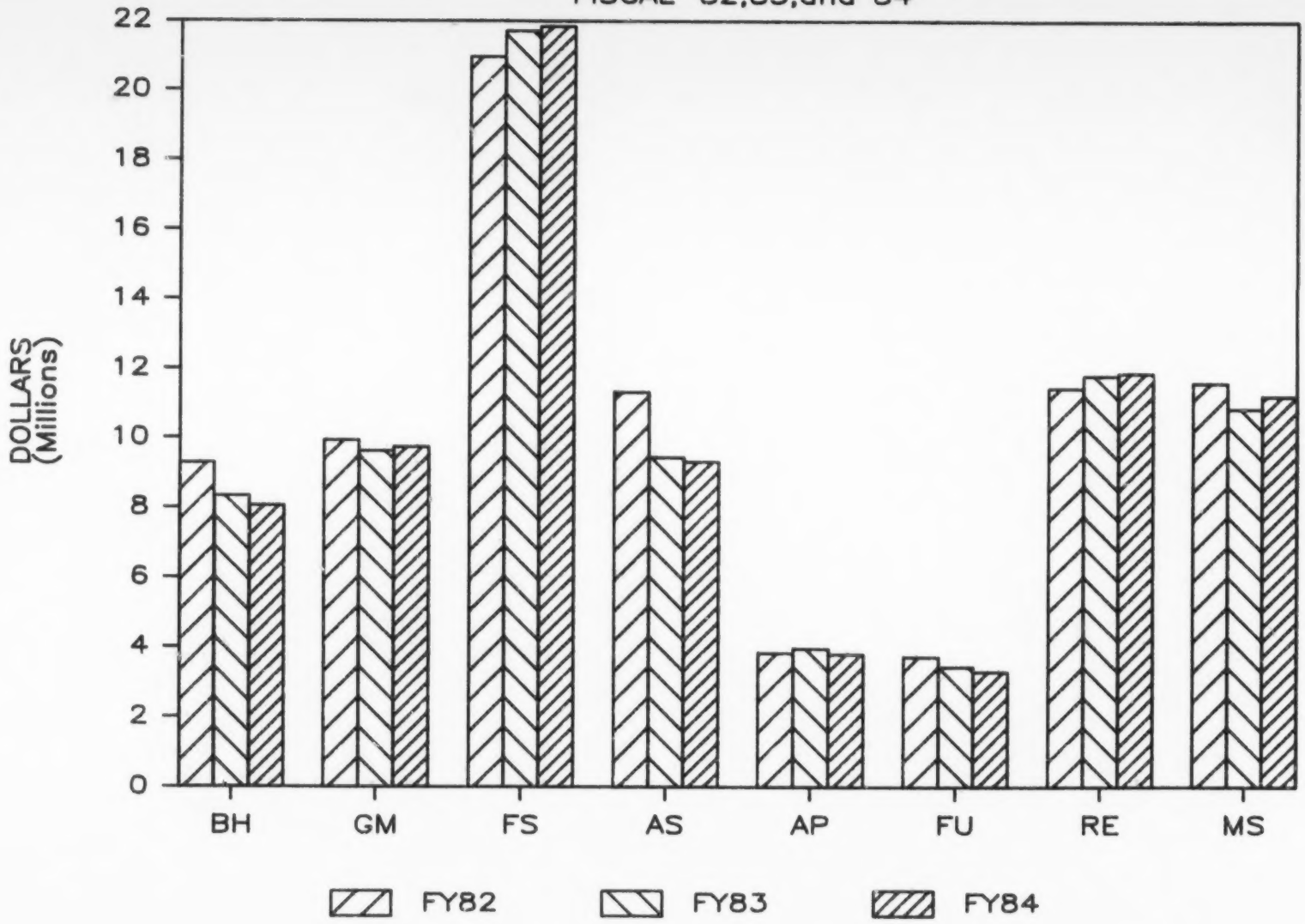
RETAIL SALES TAX COLLECTIONS 1/

STATE OF WYOMING RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$8,206,581	$8,968,311	$9,403,861	$9,311,407	$8,359,458	$8,087,886
GEN. MERCHANDISE	$8,054,983	$8,820,783	$9,396,792	$9,952,473	$9,634,556	$9,746,715
FOOD STORES	$13,808,288	$16,219,783	$19,276,071	$20,977,744	$21,717,097	$21,847,728
AUTO SERVICE	$7,820,971	$9,557,590	$10,784,200	$11,327,989	$9,452,519	$9,330,748
APPAREL	$2,593,524	$2,952,135	$3,441,298	$3,851,091	$3,980,267	$3,814,611
FURNITURE	$2,949,511	$3,340,393	$3,588,478	$3,741,826	$3,463,808	$3,319,221
RESTAURANTS	$7,577,074	$8,399,841	$10,356,774	$11,455,563	$11,819,441	$11,887,134
MISC. STORES	$7,275,422	$8,607,359	$10,622,332	$11,622,468	$10,881,787	$11,239,358
RETAIL TOTAL	$58,286,353	$66,866,195	$76,869,806	$82,240,561	$79,308,933	$79,273,401

1/ Sales Estimates May be Obtained by Dividing Each Cell by the Appropriate Tax Rate

RETAIL SALES TAX BY SECTOR

FISCAL '82,83,and 84



GRAPH III

RETAIL SALES TAX COLLECTIONS 1/

ALBANY

RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$83,031	$91,406	$101,152	$134,200	$179,366	$221,802
GEN. MERCHANDISE	$102,420	$107,545	$104,164	$130,093	$147,972	$156,203
FOOD STORES	$307,148	$342,889	$393,088	$454,126	$491,126	$620,206
AUTO SERVICE	$123,468	$143,292	$114,514	$123,101	$141,663	$197,287
APPAREL	$67,353	$75,811	$81,499	$96,226	$108,994	$127,205
FURNITURE	$77,093	$82,511	$85,340	$94,999	$131,136	$145,611
RESTAURANTS	$172,618	$190,921	$228,493	$271,393	$297,718	$337,431
MISC. STORES	$268,470	$292,460	$297,728	$343,206	$351,347	$386,494
RETAIL TOTAL	$1,201,600	$1,326,834	$1,405,978	$1,647,345	$1,849,321	$2,192,238

RETAIL SALES TAX COLLECTIONS 1/

ALBANY

RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$256,456	$256,067	$242,979	$230,189	$216,827	$260,158
GEN. MERCHANDISE	$172,329	$170,386	$168,485	$162,883	$144,432	$150,384
FOOD STORES	$707,162	$804,458	$858,990	$957,713	$965,197	$996,547
AUTO SERVICE	$274,557	$289,972	$330,234	$323,154	$296,435	$300,346
APPAREL	$138,464	$155,691	$178,854	$196,569	$182,282	$180,529
FURNITURE	$171,864	$173,285	$163,017	$167,623	$148,893	$149,667
RESTAURANTS	$359,900	$386,809	$456,038	$496,352	$517,280	$566,802
MISC. STORES	$427,424	$440,351	$466,871	$471,101	$539,312	$579,349
RETAIL TOTAL	$2,508,155	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782

RETAIL SALES TAX COLLECTIONS 1/

BIG HORN RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$77,512	$95,825	$113,554	$126,359	$108,649	$109,565
GEN. MERCHANDISE	$31,044	$37,343	$45,741	$44,781	$49,631	$52,163
FOOD STORES	$113,483	$123,018	$147,856	$166,814	$183,516	$204,636
AUTO SERVICE	$34,997	$42,919	$40,871	$47,154	$43,753	$50,570
APPAREL	$27,946	$33,664	$37,345	$37,791	$39,078	$40,344
FURNITURE	$23,341	$24,593	$30,253	$30,020	$28,564	$32,649
RESTAURANTS	$48,800	$58,643	$63,694	$80,711	$86,313	$90,989
MISC. STORES	$34,840	$45,634	$60,135	$58,866	$67,855	$77,136
RETAIL TOTAL	$391,963	$461,639	$539,448	$592,496	$607,359	$658,051

RETAIL SALES TAX COLLECTIONS 1/

BIG HORN RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$142,258	$144,773	$154,560	$130,887	$111,060	$113,476
GEN. MERCHANDISE	$56,926	$56,193	$66,269	$68,311	$61,746	$60,229
FOOD STORES	$237,375	$268,694	$308,739	$337,582	$328,090	$335,647
AUTO SERVICE	$69,373	$85,851	$80,087	$93,106	$86,986	$71,185
APPAREL	$45,021	$53,305	$61,675	$49,159	$71,608	$68,927
FURNITURE	$31,036	$30,645	$33,370	$34,154	$27,978	$27,234
RESTAURANTS	$99,606	$103,760	$113,581	$121,791	$112,712	$108,319
MISC. STORES	$78,304	$85,539	$127,957	$138,654	$110,314	$101,783
RETAIL TOTAL	$759,897	$828,760	$946,238	$973,644	$910,494	$886,800

RETAIL SALES TAX COLLECTIONS 1/

CAMPBELL RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$74,294	$98,197	$144,489	$200,709	$330,605	$532,493
GEN. MERCHANDISE	$76,722	$77,019	$106,289	$127,483	$181,303	$245,912
FOOD STORES	$170,221	$195,588	$264,593	$341,894	$553,033	$822,517
AUTO SERVICE	$108,197	$130,126	$218,376	$277,094	$343,217	$428,657
APPAREL	$43,172	$48,567	$64,346	$76,597	$106,350	$156,898
FURNITURE	$15,240	$21,452	$32,155	$39,307	$48,361	$92,124
RESTAURANTS	$73,327	$86,519	$118,812	$187,246	$281,599	$374,515
MISC. STORES	$114,598	$137,759	$217,121	$248,156	$365,512	$534,271
RETAIL TOTAL	$675,770	$795,226	$1,166,180	$1,498,484	$2,209,980	$3,187,387

RETAIL SALES TAX COLLECTIONS 1/

CAMPBELL RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$615,205	$704,594	$804,586	$916,711	$866,458	$652,548
GEN. MERCHANDISE	$362,443	$468,762	$550,137	$605,235	$568,370	$620,419
FOOD STORES	$927,453	$1,055,119	$1,492,259	$1,716,508	$1,827,271	$1,854,451
AUTO SERVICE	$568,627	$623,822	$825,624	$1,153,558	$1,108,893	$1,143,282
APPAREL	$177,961	$198,633	$233,120	$305,352	$313,512	$314,919
FURNITURE	$114,241	$153,468	$267,842	$342,208	$336,127	$320,133
RESTAURANTS	$375,334	$476,493	$698,682	$910,225	$947,280	$963,333
MISC. STORES	$539,558	$671,000	$905,096	$1,042,491	$1,078,816	$1,070,483
RETAIL TOTAL	$3,680,822	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568

RETAIL SALES TAX COLLECTIONS 1/

CARBON RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$78,056	$105,010	$107,990	$123,524	$136,556	$189,480
GEN. MERCHANDISE	$105,897	$108,185	$119,264	$117,606	$150,556	$187,243
FOOD STORES	$189,757	$221,013	$262,966	$324,292	$380,252	$502,896
AUTO SERVICE	$137,968	$150,213	$172,966	$219,852	$250,579	$329,852
APPAREL	$46,948	$55,180	$59,823	$63,854	$76,267	$115,540
FURNITURE	$16,392	$18,411	$19,050	$20,889	$32,518	$53,486
RESTAURANTS	$108,403	$123,617	$119,593	$136,660	$176,060	$273,775
MISC. STORES	$98,025	$121,143	$146,598	$160,360	$199,229	$262,668
RETAIL TOTAL	$781,446	$902,771	$1,008,250	$1,167,036	$1,402,018	$1,914,941

RETAIL SALES TAX COLLECTIONS 1/

CARBON RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$286,645	$325,699	$323,309	$274,704	$229,213	$248,587
GEN. MERCHANDISE	$281,871	$314,559	$330,544	$325,956	$268,613	$254,148
FOOD STORES	$716,020	$830,865	$1,007,574	$1,077,249	$1,000,370	$966,605
AUTO SERVICE	$364,937	$483,589	$523,999	$535,219	$409,113	$431,203
APPAREL	$152,879	$170,502	$182,999	$169,528	$149,502	$111,046
FURNITURE	$66,022	$81,160	$92,082	$71,022	$56,417	$55,027
RESTAURANTS	$419,900	$461,560	$397,326	$372,811	$380,369	$363,321
MISC. STORES	$400,317	$483,128	$545,712	$501,488	$435,754	$420,598
RETAIL TOTAL	$2,688,590	$3,151,062	$3,403,445	$3,327,977	$2,929,351	$2,850,535

RETAIL SALES TAX COLLECTIONS 1/

CONVERSE RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$61,020	$92,203	$115,080	$158,090	$228,637	$299,431
GEN. MERCHANDISE	$15,945	$17,552	$22,566	$35,637	$61,882	$119,554
FOOD STORES	$85,291	$105,373	$135,566	$199,370	$271,493	$320,608
AUTO SERVICE	$41,948	$47,331	$90,092	$130,238	$186,731	$228,874
APPAREL	$14,670	$15,942	$25,854	$39,040	$61,185	$59,088
FURNITURE	$777	$1,374	$1,492	$7,143	$13,173	$18,580
RESTAURANTS	$44,118	$49,877	$61,514	$88,741	$137,618	$201,866
MISC. STORES	$22,514	$30,013	$41,075	$52,664	$69,254	$85,089
RETAIL TOTAL	$286,283	$359,666	$493,239	$710,923	$1,029,972	$1,333,091

RETAIL SALES TAX COLLECTIONS 1/

CONVERSE RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$382,722	$381,047	$326,959	$284,606	$284,178	$326,553
GEN. MERCHANDISE	$176,441	$189,372	$204,303	$205,519	$178,976	$187,119
FOOD STORES	$390,194	$498,763	$576,270	$620,326	$628,476	$613,944
AUTO SERVICE	$272,330	$304,820	$374,184	$306,102	$241,967	$268,099
APPAREL	$63,462	$82,590	$104,748	$110,993	$113,332	$94,341
FURNITURE	$29,126	$55,743	$46,755	$47,660	$42,239	$38,330
RESTAURANTS	$264,201	$265,743	$278,367	$277,472	$269,634	$230,661
MISC. STORES	$96,895	$122,945	$158,401	$193,201	$172,965	$171,113
RETAIL TOTAL	$1,675,372	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160

RETAIL SALES TAX COLLECTIONS 1/

CROOK

RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$18,029	$24,094	$23,283	$33,848	$26,743	$18,148
GEN. MERCHANDISE	$12,365	$13,758	$14,740	$17,352	$18,903	$22,387
FOOD STORES	$31,045	$33,866	$38,134	$44,862	$50,794	$62,295
AUTO SERVICE	$44,736	$47,924	$49,262	$65,534	$76,266	$82,274
APPAREL	$3,627	$4,332	$4,482	$4,709	$4,767	$4,976
FURNITURE	$3,985	$5,150	$6,130	$3,513	$2,466	$2,373
RESTAURANTS	$30,098	$37,181	$41,088	$53,098	$58,255	$56,639
MISC. STORES	$7,563	$11,496	$21,626	$25,183	$33,211	$45,757
RETAIL TOTAL	$151,447	$177,801	$198,744	$248,101	$271,405	$294,849

RETAIL SALES TAX COLLECTIONS 1/

CROOK

RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$25,376	$28,729	$27,408	$41,372	$40,864	$35,822
GEN. MERCHANDISE	$24,396	$33,585	$27,723	$40,001	$35,286	$33,487
FOOD STORES	$78,109	$106,607	$126,938	$126,266	$128,689	$145,638
AUTO SERVICE	$131,168	$137,210	$125,940	$151,210	$171,631	$144,616
APPAREL	$5,903	$7,690	$7,892	$8,158	$5,121	$2,991
FURNITURE	$3,554	$3,756	$2,931	$3,030	$3,009	$2,938
RESTAURANTS	$64,517	$72,785	$75,116	$68,635	$81,161	$74,309
MISC. STORES	$55,485	$61,393	$61,181	$62,260	$75,734	$118,784
RETAIL TOTAL	$388,507	$451,755	$455,129	$500,932	$541,495	$558,585

RETAIL SALES TAX COLLECTIONS 1/

FREMONT RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$233,052	$278,642	$300,417	$367,486	$413,401	$476,624
GEN. MERCHANDISE	$152,745	$164,052	$194,079	$255,650	$353,434	$435,969
FOOD STORES	$357,175	$416,026	$492,658	$561,096	$642,574	$789,381
AUTO SERVICE	$173,937	$200,667	$219,693	$259,455	$322,396	$413,240
APPAREL	$57,656	$67,066	$73,890	$81,606	$109,043	$115,920
FURNITURE	$48,564	$57,328	$63,045	$72,416	$88,956	$110,127
RESTAURANTS	$152,212	$181,089	$201,158	$256,373	$287,851	$329,518
MISC. STORES	$200,330	$234,235	$275,692	$310,990	$327,437	$406,443
RETAIL TOTAL	$1,375,672	$1,599,104	$1,820,631	$2,165,072	$2,545,092	$3,077,222

RETAIL SALES TAX COLLECTIONS 1/

FREMONT RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$582,356	$695,887	$691,176	$618,519	$551,123	$547,304
GEN. MERCHANDISE	$560,439	$615,602	$639,114	$604,521	$538,108	$500,402
FOOD STORES	$918,573	$1,099,711	$1,192,773	$1,223,205	$1,252,382	$1,250,785
AUTO SERVICE	$477,005	$499,709	$535,917	$515,673	$423,771	$404,665
APPAREL	$137,123	$170,325	$184,076	$180,694	$176,114	$144,754
FURNITURE	$135,139	$150,168	$161,152	$181,159	$155,499	$134,933
RESTAURANTS	$408,011	$445,718	$523,300	$498,578	$510,787	$489,648
MISC. STORES	$498,288	$558,450	$670,429	$713,380	$685,264	$676,187
RETAIL TOTAL	$3,716,934	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678

RETAIL SALES TAX COLLECTIONS 1/

GOSHEN RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$193,852	$250,986	$272,931	$325,864	$297,494	$316,378
GEN. MERCHANDISE	$59,406	$66,494	$76,708	$74,616	$105,464	$114,383
FOOD STORES	$150,589	$179,409	$198,965	$223,664	$237,958	$252,465
AUTO SERVICE	$58,512	$69,013	$67,607	$79,899	$79,296	$79,723
APPAREL	$25,225	$31,349	$35,714	$41,126	$47,527	$45,272
FURNITURE	$10,398	$12,779	$11,511	$11,271	$17,690	$19,961
RESTAURANTS	$56,227	$66,583	$74,339	$83,001	$80,911	$82,513
MISC. STORES	$64,845	$78,041	$91,831	$102,623	$94,337	$112,359
RETAIL TOTAL	$619,054	$754,653	$829,607	$942,063	$960,676	$1,023,055

RETAIL SALES TAX COLLECTIONS 1/

GOSHEN RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$404,713	$393,720	$470,378	$394,420	$366,436	$404,116
GEN. MERCHANDISE	$135,572	$146,991	$160,711	$164,044	$162,937	$181,052
FOOD STORES	$286,832	$312,400	$345,791	$360,785	$365,409	$384,265
AUTO SERVICE	$104,086	$107,781	$106,138	$106,537	$104,845	$127,774
APPAREL	$49,015	$57,754	$63,662	$65,377	$66,223	$65,061
FURNITURE	$25,826	$29,266	$22,040	$19,216	$16,742	$23,421
RESTAURANTS	$83,255	$89,669	$94,254	$100,340	$110,452	$119,227
MISC. STORES	$137,152	$171,016	$191,415	$175,065	$165,912	$184,198
RETAIL TOTAL	$1,226,449	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114

RETAIL SALES TAX COLLECTIONS 1/

HOT SPRINGS RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$23,989	$29,232	$32,647	$37,239	$48,261	$55,884
GEN. MERCHANDISE	$20,595	$20,972	$23,572	$26,387	$31,437	$39,295
FOOD STORES	$65,054	$76,356	$87,977	$100,168	$122,111	$162,422
AUTO SERVICE	$21,117	$24,009	$22,261	$31,138	$36,377	$60,777
APPAREL	$9,848	$11,444	$15,186	$16,095	$19,275	$23,099
FURNITURE	$10,423	$10,772	$9,565	$14,436	$17,215	$22,306
RESTAURANTS	$21,389	$29,090	$37,617	$38,483	$46,779	$65,580
MISC. STORES	$29,364	$33,087	$39,128	$38,191	$43,923	$53,757
RETAIL TOTAL	$201,777	$234,962	$267,954	$302,138	$365,379	$483,121

RETAIL SALES TAX COLLECTIONS 1/

HOT SPRINGS RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$60,898	$78,225	$83,743	$71,077	$88,623	$75,073
GEN. MERCHANDISE	$49,118	$55,510	$58,512	$61,231	$67,671	$60,878
FOOD STORES	$192,638	$208,615	$237,183	$249,062	$264,707	$277,025
AUTO SERVICE	$75,871	$106,507	$137,639	$113,886	$109,541	$111,128
APPAREL	$27,233	$33,551	$40,403	$46,414	$45,156	$43,613
FURNITURE	$25,113	$21,293	$24,919	$20,864	$13,871	$15,094
RESTAURANTS	$73,480	$76,788	$78,006	$73,858	$87,806	$104,653
MISC. STORES	$66,261	$74,694	$87,512	$93,953	$95,802	$103,487
RETAIL TOTAL	$570,612	$655,183	$747,917	$730,345	$773,177	$790,951

RETAIL SALES TAX COLLECTIONS 1/

JOHNSON RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$37,338	$36,047	$35,811	$44,915	$50,629	$63,732
GEN. MERCHANDISE	$16,753	$20,799	$26,730	$28,257	$26,245	$33,854
FOOD STORES	$72,860	$78,885	$93,530	$112,839	$119,233	$135,631
AUTO SERVICE	$37,615	$55,065	$58,643	$68,226	$62,884	$77,984
APPAREL	$12,023	$13,610	$18,530	$21,218	$23,581	$27,328
FURNITURE	$3,444	$4,690	$4,940	$7,442	$10,233	$13,177
RESTAURANTS	$38,643	$47,096	$55,732	$66,988	$70,286	$116,190
MISC. STORES	$34,644	$41,560	$45,828	$50,297	$58,562	$70,903
RETAIL TOTAL	$253,319	$297,751	$339,745	$400,181	$421,654	$538,799

RETAIL SALES TAX COLLECTIONS 1/

JOHNSON RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$68,824	$94,463	$98,673	$108,011	$123,201	$124,164
GEN. MERCHANDISE	$31,079	$37,383	$47,459	$60,409	$59,139	$63,290
FOOD STORES	$162,630	$209,999	$254,326	$294,949	$311,052	$316,291
AUTO SERVICE	$107,583	$131,008	$154,086	$143,556	$142,191	$133,249
APPAREL	$31,822	$41,089	$51,913	$56,306	$52,944	$51,391
FURNITURE	$11,320	$20,179	$19,795	$17,665	$19,513	$17,315
RESTAURANTS	$127,818	$151,805	$208,168	$235,021	$233,901	$225,557
MISC. STORES	$76,590	$118,538	$142,754	$151,389	$159,233	$147,367
RETAIL TOTAL	$617,666	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624

RETAIL SALES TAX COLLECTIONS 1/

LARAMIE RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$227,700	$279,321	$291,041	$319,947	$395,663	$600,322
GEN. MERCHANDISE	$710,918	$776,552	$777,397	$893,519	$910,329	$999,782
FOOD STORES	$656,432	$769,851	$866,769	$981,686	$1,048,817	$1,420,940
AUTO SERVICE	$418,147	$451,048	$468,460	$544,494	$620,603	$812,146
APPAREL	$220,476	$251,517	$254,865	$285,181	$317,382	$402,814
FURNITURE	$178,149	$204,130	$217,946	$249,122	$276,168	$385,306
RESTAURANTS	$389,287	$478,720	$524,595	$613,974	$679,081	$893,462
MISC. STORES	$279,169	$340,922	$392,701	$425,437	$473,293	$561,644
RETAIL TOTAL	$3,080,278	$3,552,061	$3,793,773	$4,313,360	$4,721,335	$6,076,416

RETAIL SALES TAX COLLECTIONS 1/

LARAMIE RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$767,924	$770,655	$728,158	$1,034,446	$827,777	$829,980
GEN. MERCHANDISE	$1,440,223	$1,629,327	$1,613,389	$1,693,682	$1,663,155	$1,628,557
FOOD STORES	$1,823,968	$2,105,205	$2,456,424	$2,469,883	$2,642,609	$2,943,042
AUTO SERVICE	$1,109,128	$1,607,334	$1,572,188	$1,387,733	$1,217,732	$1,324,164
APPAREL	$499,635	$536,762	$617,785	$770,886	$860,398	$881,094
FURNITURE	$463,188	$478,136	$488,548	$448,087	$482,492	$499,773
RESTAURANTS	$1,193,709	$1,276,610	$1,444,946	$1,547,844	$1,849,582	$1,908,419
MISC. STORES	$725,624	$808,921	$929,869	$1,097,763	$1,128,513	$1,482,648
RETAIL TOTAL	$8,023,399	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677

RETAIL SALES TAX COLLECTIONS 1/

LINCOLN

RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$46,032	$57,742	$80,743	$79,289	$103,451	$116,622
GEN. MERCHANDISE	$42,743	$50,515	$56,168	$67,200	$69,951	$78,429
FOOD STORES	$96,929	$117,098	$135,587	$149,348	$182,127	$178,209
AUTO SERVICE	$35,398	$37,139	$76,101	$58,197	$62,853	$71,644
APPAREL	$3,860	$6,306	$9,949	$12,724	$15,026	$20,342
FURNITURE	$571	$822	$2,478	$5,862	$14,304	$18,638
RESTAURANTS	$46,394	$52,095	$57,930	$70,646	$92,206	$113,917
MISC. STORES	$38,636	$43,095	$58,890	$61,171	$63,106	$70,037
RETAIL TOTAL	$310,563	$364,812	$477,845	$504,437	$603,024	$667,836

RETAIL SALES TAX COLLECTIONS 1/

LINCOLN

RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$126,647	$151,625	$186,910	$210,440	$179,552	$163,019
GEN. MERCHANDISE	$87,516	$101,352	$138,453	$139,064	$121,456	$121,106
FOOD STORES	$200,696	$286,906	$383,161	$471,254	$486,000	$488,833
AUTO SERVICE	$98,785	$116,090	$177,112	$227,763	$198,318	$205,596
APPAREL	$26,329	$37,138	$50,418	$59,341	$65,807	$60,444
FURNITURE	$25,972	$25,280	$21,150	$16,802	$23,260	$22,086
RESTAURANTS	$134,014	$154,274	$236,935	$359,410	$311,407	$250,961
MISC. STORES	$75,656	$93,276	$153,737	$165,225	$158,287	$153,319
RETAIL TOTAL	$775,614	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364

RETAIL SALES TAX COLLECTIONS 1/

NATRONA RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$210,014	$213,385	$381,985	$610,107	$893,183	$1,216,327
GEN. MERCHANDISE	$651,367	$761,554	$957,051	$1,302,511	$1,437,726	$1,558,768
FOOD STORES	$766,236	$898,363	$1,253,618	$1,688,603	$1,928,154	$2,298,300
AUTO SERVICE	$443,218	$538,197	$788,888	$1,066,355	$1,255,286	$1,456,900
APPAREL	$167,993	$190,234	$259,892	$353,256	$407,729	$487,771
FURNITURE	$213,376	$248,021	$337,090	$506,650	$595,328	$778,914
RESTAURANTS	$336,519	$391,825	$583,256	$818,261	$946,155	$1,150,785
MISC. STORES	$380,266	$426,653	$593,439	$698,710	$836,796	$1,028,197
RETAIL TOTAL	$3,168,989	$3,668,232	$5,155,220	$7,044,454	$8,300,357	$9,975,962

RETAIL SALES TAX COLLECTIONS 1/

NATRONA RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$1,751,686	$1,998,148	$1,884,540	$1,588,798	$1,429,398	$1,247,018
GEN. MERCHANDISE	$1,836,124	$1,902,159	$1,904,989	$1,977,469	$2,078,122	$2,176,137
FOOD STORES	$2,687,046	$3,074,291	$3,618,477	$3,934,158	$3,931,522	$3,772,469
AUTO SERVICE	$1,862,418	$2,153,394	$2,085,639	$2,275,280	$1,631,892	$1,815,623
APPAREL	$535,457	$602,150	$706,170	$739,450	$726,242	$803,790
FURNITURE	$950,402	$1,072,312	$1,022,486	$1,103,159	$966,523	$857,203
RESTAURANTS	$1,384,177	$1,481,145	$1,731,631	$1,916,557	$1,854,484	$1,773,494
MISC. STORES	$1,270,855	$1,508,409	$1,721,556	$1,936,219	$1,611,973	$1,546,574
RETAIL TOTAL	$12,278,167	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,308

RETAIL SALES TAX COLLECTIONS 1/

NIOBRARA RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$22,024	$25,335	$26,843	$24,552	$34,877	$27,402
GEN. MERCHANDISE	$8,509	$10,400	$11,837	$11,772	$13,674	$17,440
FOOD STORES	$33,515	$37,441	$43,005	$52,732	$68,151	$83,928
AUTO SERVICE	$10,394	$12,591	$13,131	$13,471	$16,925	$20,562
APPAREL	$9,220	$10,851	$10,156	$12,463	$14,052	$15,573
FURNITURE	$347	$237	$384	$709	$1,748	$2,547
RESTAURANTS	$22,732	$24,562	$28,276	$33,583	$39,493	$43,862
MISC. STORES	$22,056	$28,078	$39,704	$43,718	$41,837	$46,358
RETAIL TOTAL	$128,797	$149,494	$173,337	$192,999	$230,758	$257,673

RETAIL SALES TAX COLLECTIONS 1/

NIOBRARA RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$27,558	$28,898	$16,948	$14,435	$15,995	$19,240
GEN. MERCHANDISE	$21,298	$23,871	$24,505	$23,219	$22,637	$21,464
FOOD STORES	$98,574	$108,704	$116,480	$121,780	$119,769	$132,262
AUTO SERVICE	$24,934	$24,955	$28,798	$38,327	$42,105	$57,528
APPAREL	$16,300	$17,265	$18,968	$20,349	$16,962	$15,842
FURNITURE	$2,332	$3,366	$7,457	$20,183	$16,921	$14,544
RESTAURANTS	$51,270	$54,303	$66,329	$91,435	$83,513	$100,567
MISC. STORES	$52,844	$72,546	$98,804	$79,644	$63,680	$67,956
RETAIL TOTAL	$295,109	$333,908	$378,289	$409,372	$381,582	$429,403

RETAIL SALES TAX COLLECTIONS 1/

PARK

RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$182,446	$205,125	$244,382	$271,442	$269,670	$283,543
GEN. MERCHANDISE	$207,350	$227,587	$257,141	$310,936	$324,413	$334,417
FOOD STORES	$252,095	$271,056	$318,072	$373,063	$411,822	$461,901
AUTO SERVICE	$67,344	$78,799	$106,636	$114,694	$128,421	$145,491
APPAREL	$34,899	$41,744	$44,802	$47,578	$79,655	$90,852
FURNITURE	$32,794	$35,684	$38,093	$51,638	$63,487	$62,039
RESTAURANTS	$100,524	$121,531	$137,504	$159,402	$180,361	$198,395
MISC. STORES	$168,532	$194,792	$230,212	$248,168	$270,298	$318,936
RETAIL TOTAL	$1,045,984	$1,176,318	$1,376,841	$1,576,921	$1,728,126	$1,895,573

RETAIL SALES TAX COLLECTIONS 1/

PARK

RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$314,061	$370,223	$426,964	$380,046	$377,062	$451,440
GEN. MERCHANDISE	$386,665	$397,837	$444,026	$546,858	$575,261	$621,491
FOOD STORES	$547,553	$582,179	$668,167	$714,688	$763,677	$686,231
AUTO SERVICE	$188,970	$253,833	$321,313	$436,036	$411,740	$330,447
APPAREL	$107,962	$111,472	$124,446	$127,732	$126,734	$124,253
FURNITURE	$73,509	$96,729	$115,405	$111,327	$99,345	$106,282
RESTAURANTS	$233,682	$282,483	$723,391	$840,501	$899,706	$966,578
MISC. STORES	$335,035	$379,456	$462,018	$490,703	$473,240	$592,079
RETAIL TOTAL	$2,187,438	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,801

RETAIL SALES TAX COLLECTIONS 1/

PLATTE RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$67,290	$96,533	$105,491	$144,058	$190,044	$249,734
GEN. MERCHANDISE	$28,913	$33,789	$35,838	$39,457	$50,824	$71,515
FOOD STORES	$75,992	$89,061	$110,013	$140,299	$178,888	$273,311
AUTO SERVICE	$26,099	$29,365	$30,540	$42,363	$88,756	$147,610
APPAREL	$11,315	$12,852	$12,998	$13,608	$21,965	$33,333
FURNITURE	$6,180	$6,912	$8,435	$11,302	$18,362	$25,736
RESTAURANTS	$50,282	$59,971	$71,338	$83,051	$103,263	$162,747
MISC. STORES	$29,204	$45,527	$60,455	$65,488	$76,344	$98,453
RETAIL TOTAL	$295,274	$374,010	$435,107	$539,625	$728,444	$1,062,439

RETAIL SALES TAX COLLECTIONS 1/

PLATTE RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$322,611	$335,395	$376,610	$218,330	$166,239	$212,486
GEN. MERCHANDISE	$113,372	$118,820	$136,180	$90,259	$72,511	$68,845
FOOD STORES	$332,720	$412,903	$452,223	$343,123	$296,134	$294,917
AUTO SERVICE	$187,482	$127,992	$128,835	$85,833	$80,828	$90,844
APPAREL	$39,262	$44,025	$51,797	$37,236	$31,196	$29,903
FURNITURE	$41,502	$40,446	$44,163	$36,910	$29,000	$23,299
RESTAURANTS	$193,745	$225,698	$239,685	$165,224	$156,007	$145,022
MISC. STORES	$126,642	$177,937	$183,682	$135,399	$103,665	$113,826
RETAIL TOTAL	$1,357,335	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142

RETAIL SALES TAX COLLECTIONS 1/

SHERIDAN RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$153,432	$181,537	$183,183	$236,255	$287,580	$341,658
GEN. MERCHANDISE	$220,275	$234,284	$256,743	$279,826	$370,723	$408,303
FOOD STORES	$252,406	$286,141	$337,746	$402,983	$454,015	$532,088
AUTO SERVICE	$113,486	$132,013	$132,893	$191,392	$208,583	$272,447
APPAREL	$46,226	$52,475	$54,198	$65,562	$67,253	$80,215
FURNITURE	$48,558	$55,503	$50,556	$79,661	$109,653	$135,900
RESTAURANTS	$135,993	$149,196	$181,992	$230,260	$250,467	$303,205
MISC. STORES	$167,143	$198,304	$226,861	$242,250	$261,894	$289,728
RETAIL TOTAL	$1,137,520	$1,289,453	$1,424,171	$1,728,187	$2,010,170	$2,363,544

RETAIL SALES TAX COLLECTIONS 1/

SHERIDAN RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$462,505	$453,128	$421,055	$450,071	$450,764	$519,902
GEN. MERCHANDISE	$527,247	$619,817	$790,100	$699,915	$617,457	$639,910
FOOD STORES	$704,874	$940,367	$1,139,343	$1,163,204	$1,263,760	$1,279,802
AUTO SERVICE	$331,100	$470,236	$516,957	$503,613	$392,790	$405,029
APPAREL	$99,398	$121,132	$124,745	$131,602	$174,755	$179,816
FURNITURE	$168,056	$196,752	$235,191	$246,688	$252,112	$286,532
RESTAURANTS	$385,194	$499,673	$575,846	$603,813	$682,458	$731,590
MISC. STORES	$337,722	$444,012	$492,814	$512,108	$515,719	$491,700
RETAIL TOTAL	$3,016,096	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281

RETAIL SALES TAX COLLECTIONS 1/

SUBLETTE RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$31,080	$32,815	$32,582	$40,836	$40,253	$41,064
GEN. MERCHANDISE	$18,001	$20,345	$22,641	$13,494	$57,056	$61,096
FOOD STORES	$41,213	$47,710	$55,996	$75,838	$42,994	$49,257
AUTO SERVICE	$38,417	$51,769	$72,332	$97,754	$109,814	$47,534
APPAREL	$3,613	$4,008	$4,507	$4,600	$4,816	$5,796
FURNITURE	$5,058	$8,537	$13,886	$12,829	$13,813	$15,133
RESTAURANTS	$23,557	$25,848	$31,781	$41,170	$47,240	$60,569
MISC. STORES	$24,052	$30,691	$35,822	$38,484	$39,171	$42,302
RETAIL TOTAL	$184,990	$221,722	$269,546	$325,005	$355,156	$322,751

RETAIL SALES TAX COLLECTIONS 1/

SUBLETTE RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$59,924	$84,416	$85,650	$85,176	$72,895	$71,105
GEN. MERCHANDISE	$71,922	$55,276	$6,072	$13,364	$16,632	$15,895
FOOD STORES	$60,033	$98,852	$170,399	$206,905	$205,189	$188,962
AUTO SERVICE	$40,830	$38,232	$47,799	$73,683	$52,396	$29,129
APPAREL	$3,340	$6,178	$22,587	$23,021	$21,194	$20,791
FURNITURE	$18,885	$23,426	$27,832	$30,117	$20,162	$15,673
RESTAURANTS	$63,687	$71,944	$88,930	$103,066	$95,925	$98,865
MISC. STORES	$41,802	$44,326	$50,406	$57,688	$53,060	$69,086
RETAIL TOTAL	$360,425	$422,650	$499,675	$593,020	$537,453	$509,506

RETAIL SALES TAX COLLECTIONS 1/

SWEETWATER RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$69,346	$135,446	$192,528	$213,940	$[illegible]0,001	$261,712
GEN. MERCHANDISE	$218,052	$401,080	$537,264	$621,925	$[illegible],182	$695,812
FOOD STORES	$308,775	$546,299	$835,530	$934,178	$1,076,741	$1,162,089
AUTO SERVICE	$240,437	$459,730	$440,758	$440,045	$410,407	$604,747
APPAREL	$40,647	$60,309	$113,225	$117,537	$162,113	$197,087
FURNITURE	$64,900	$102,104	$141,120	$160,827	$213,766	$223,156
RESTAURANTS	$178,898	$261,559	$402,665	$449,212	$473,092	$571,014
MISC. STORES	$189,369	$185,443	$303,786	$321,234	$383,991	$508,035
RETAIL TOTAL	$1,310,424	$2,151,969	$2,966,876	$3,258,897	$3,665,291	$4,223,653

RETAIL SALES TAX COLLECTIONS 1/

SWEETWATER RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$324,130	$364,722	$478,207	$451,504	$382,203	$362,124
GEN. MERCHANDISE	$756,432	$918,479	$968,179	$1,112,157	$1,028,988	$1,004,326
FOOD STORES	$1,416,705	$1,721,414	$1,995,253	$2,257,607	$2,228,551	$2,102,226
AUTO SERVICE	$719,282	$911,437	$1,081,109	$985,108	$837,361	$794,042
APPAREL	$256,986	$294,159	$354,872	$412,776	$429,884	$253,521
FURNITURE	$263,884	$306,413	$322,412	$319,577	$297,250	$285,831
RESTAURANTS	$670,812	$744,580	$891,406	$1,016,827	$895,074	$864,968
MISC. STORES	$700,789	$845,514	$1,178,473	$1,357,463	$1,179,580	$938,388
RETAIL TOTAL	$5,109,018	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426

RETAIL SALES TAX COLLECTIONS 1/

TETON RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$63,078	$86,732	$94,255	$115,642	$190,400	$245,702
GEN. MERCHANDISE	$118,883	$130,279	$178,979	$220,571	$257,479	$309,283
FOOD STORES	$110,832	$149,960	$199,618	$237,490	$274,885	$339,774
AUTO SERVICE	$43,954	$61,257	$79,355	$92,100	$102,168	$118,427
APPAREL	$17,301	$19,588	$25,233	$27,688	$36,328	$53,051
FURNITURE	$27,045	$37,864	$64,498	$78,391	$94,718	$85,898
RESTAURANTS	$181,356	$229,446	$320,707	$398,857	$403,822	$499,288
MISC. STORES	$145,861	$192,020	$265,240	$333,144	$414,932	$444,792
RETAIL TOTAL	$708,309	$907,146	$1,227,883	$1,503,883	$1,774,732	$2,096,215

RETAIL SALES TAX COLLECTIONS 1/

TETON RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$283,388	$263,931	$309,855	$364,414	$352,428	$348,165
GEN. MERCHANDISE	$377,458	$329,104	$372,768	$434,517	$448,962	$484,275
FOOD STORES	$421,980	$449,012	$592,417	$697,936	$726,415	$729,946
AUTO SERVICE	$138,352	$149,172	$155,420	$185,051	$213,802	$186,090
APPAREL	$81,354	$95,963	$111,412	$127,451	$122,311	$166,881
FURNITURE	$96,388	$133,054	$126,410	$140,220	$113,622	$162,100
RESTAURANTS	$599,539	$622,728	$850,707	$900,411	$946,639	$1,031,876
MISC. STORES	$538,094	$577,144	$724,650	$894,688	$885,038	$896,112
RETAIL TOTAL	$2,536,553	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445

RETAIL SALES TAX COLLECTIONS 1/

UINTA RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$28,446	$35,838	$40,842	$45,550	$64,876	$79,231
GEN. MERCHANDISE	$46,574	$52,210	$65,325	$73,207	$109,677	$128,909
FOOD STORES	$79,761	$106,784	$133,663	$158,368	$236,600	$271,012
AUTO SERVICE	$52,063	$57,855	$87,428	$87,510	$147,059	$189,980
APPAREL	$16,144	$17,757	$19,782	$21,231	$28,447	$20,879
FURNITURE	$5,312	$888	$364	$291	$440	$968
RESTAURANTS	$82,583	$73,815	$87,395	$101,973	$140,482	$164,607
MISC. STORES	$23,596	$31,428	$45,370	$49,094	$104,316	$137,995
RETAIL TOTAL	$334,480	$376,576	$480,170	$537,223	$831,896	$993,581

RETAIL SALES TAX COLLECTIONS 1/

UINTA RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$84,993	$121,524	$249,727	$384,976	$382,087	$364,450
GEN. MERCHANDISE	$161,695	$184,445	$218,869	$266,456	$292,457	$268,271
FOOD STORES	$349,320	$446,000	$591,834	$870,288	$1,202,630	$1,235,073
AUTO SERVICE	$219,344	$384,555	$684,332	$991,564	$659,448	$539,326
APPAREL	$22,539	$30,545	$61,928	$118,182	$148,146	$122,365
FURNITURE	$3,135	$3,866	$20,588	$31,460	$55,725	$51,265
RESTAURANTS	$175,971	$219,813	$346,921	$499,331	$561,523	$527,402
MISC. STORES	$182,789	$238,808	$359,258	$437,786	$427,320	$399,584
RETAIL TOTAL	$1,199,786	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736

RETAIL SALES TAX COLLECTIONS 1/

WASHAKIE RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$82,390	$100,379	$130,360	$185,897	$173,055	$190,836
GEN. MERCHANDISE	$74,282	$84,067	$95,807	$106,410	$125,296	$146,063
FOOD STORES	$97,378	$104,675	$122,782	$152,110	$176,220	$206,432
AUTO SERVICE	$49,930	$55,745	$64,462	$77,280	$84,050	$86,759
APPAREL	$24,500	$28,897	$35,580	$41,898	$45,539	$41,217
FURNITURE	$13,878	$19,286	$22,612	$25,803	$22,743	$22,166
RESTAURANTS	$46,677	$51,690	$59,043	$71,554	$78,281	$86,131
MISC. STORES	$47,826	$58,211	$68,298	$71,421	$90,893	$96,166
RETAIL TOTAL	$436,862	$502,950	$598,944	$732,373	$796,077	$875,771

RETAIL SALES TAX COLLECTIONS 1/

WASHAKIE RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$250,939	$269,918	$309,821	$305,416	$226,013	$254,813
GEN. MERCHANDISE	$170,193	$171,406	$190,549	$207,238	$212,118	$200,261
FOOD STORES	$245,493	$265,736	$308,725	$332,063	$319,542	$332,008
AUTO SERVICE	$137,825	$199,003	$287,202	$198,622	$113,607	$123,212
APPAREL	$40,691	$44,043	$48,949	$52,057	$51,622	$49,595
FURNITURE	$27,191	$39,819	$74,878	$75,384	$65,859	$57,513
RESTAURANTS	$98,301	$112,944	$102,201	$101,409	$97,783	$99,663
MISC. STORES	$107,344	$128,760	$158,108	$186,326	$178,818	$177,794
RETAIL TOTAL	$1,077,977	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859

RETAIL SALES TAX COLLECTIONS 1/

WESTON RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$30,604	$33,079	$40,652	$59,451	$71,604	$73,016
GEN. MERCHANDISE	$34,312	$45,541	$50,099	$72,586	$105,975	$100,668
FOOD STORES	$83,607	$92,086	$107,361	$157,302	$188,413	$213,217
AUTO SERVICE	$43,178	$44,288	$47,846	$70,559	$86,142	$123,598
APPAREL	$10,047	$9,897	$10,505	$15,079	$19,513	$22,299
FURNITURE	$3,657	$4,747	$4,261	$8,453	$10,925	$9,185
RESTAURANTS	$35,261	$38,872	$44,419	$68,162	$88,859	$94,290
MISC. STORES	$31,153	$33,208	$42,213	$62,238	$81,852	$87,270
RETAIL TOTAL	$271,820	$301,718	$347,356	$513,830	$653,283	$723,542

RETAIL SALES TAX COLLECTIONS 1/

WESTON RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$94,741	$105,005	$103,435	$88,621	$89,258	$85,353
GEN. MERCHANDISE	$120,862	$116,042	$121,439	$138,556	$131,980	$139,143
FOOD STORES	$256,642	$284,539	$312,171	$340,828	$346,864	$359,708
AUTO SERVICE	$174,959	$157,578	$162,070	$207,097	$174,363	$172,194
APPAREL	$24,563	$29,424	$25,227	$22,634	$19,642	$20,308
FURNITURE	$12,397	$13,032	$19,030	$23,967	$22,418	$20,026
RESTAURANTS	$101,781	$98,242	$115,907	$117,995	$121,268	$117,891
MISC. STORES	$108,728	$108,660	$152,413	$158,410	$156,587	$162,203
RETAIL TOTAL	$894,674	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826

RETAIL SALES TAX COLLECTIONS 1/

OUT OF STATE RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	$43,236	$126,583	$172,388	$236,745	$256,588	$440,128
GEN. MERCHANDISE	$114,882	$99,248	$59,271	$70,113	$58,952	$96,443
FOOD STORES	$9,777	$13,338	$17,574	$27,905	$29,382	$34,348
AUTO SERVICE	$24,447	$59,645	$52,343	$87,960	$80,989	$110,296
APPAREL	$2,033	$3,143	$5,316	$4,751	$4,188	$8,035
FURNITURE	$34,623	$46,145	$54,329	$66,232	$85,617	$146,511
RESTAURANTS	$3,648	$5,033	$4,040	$5,644	$6,957	$5,000
MISC. STORES	$37,728	$78,465	$79,891	$148,073	$142,584	$204,793
RETAIL TOTAL	$270,373	$431,600	$445,152	$647,423	$665,256	$1,045,555

RETAIL SALES TAX COLLECTIONS 1/

OUT OF STATE RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	$510,022	$548,142	$602,702	$664,227	$531,791	$371,185
GEN. MERCHANDISE	$133,361	$166,129	$221,055	$314,208	$271,800	$245,380
FOOD STORES	$45,701	$55,133	$69,868	$91,493	$113,134	$161,906
AUTO SERVICE	$142,026	$198,228	$349,943	$299,414	$334,625	$123,529
APPAREL	$10,824	$13,777	$18,933	$14,115	$12,109	$10,136
FURNITURE	$189,429	$189,456	$229,185	$232,597	$198,388	$133,020
RESTAURANTS	$15,168	$24,517	$20,222	$47,783	$19,374	$36,388
MISC. STORES	$295,226	$392,771	$599,466	$573,056	$433,980	$577,421
RETAIL TOTAL	$1,341,756	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965

RETAIL SALES TAX COLLECTIONS 1/

CONSOLIDATED RETAIL SALES SECTOR	FISCAL 73 SALES TAXES	FISCAL 74 SALES TAXES	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES
BLDG. & HARDWARE	-	-	-	-	-	-
GEN. MERCHANDISE	-	-	-	-	-	-
FOOD STORES	-	-	-	-	-	-
AUTO SERVICE	-	-	-	-	-	-
APPAREL	-	-	-	-	-	-
FURNITURE	-	-	-	-	-	-
RESTAURANTS	-	-	-	-	-	-
MISC. STORES	-	-	-	-	-	-
RETAIL TOTAL	-	-	-	-	-	-

RETAIL SALES TAX COLLECTIONS 1/

CONSOLIDATED RETAIL SALES SECTOR	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES	FISCAL 82 SALES TAXES	FISCAL 83 SALES TAXES	FISCAL 84 SALES TAXES
BLDG. & HARDWARE	-	($644)	($511)	($21)	($2,010)	($214)
GEN. MERCHANDISE	-	($1,642)	($7,058)	($2,623)	($4,281)	$224
FOOD STORES	-	($6,712)	$262	($1,122)	($356)	($879)
AUTO SERVICE	-	($4,738)	($8,387)	($9,157)	($3,880)	($1,580)
APPAREL	-	($3,041)	($6,200)	$5,691	($2,542)	($1,721)
FURNITURE	-	($670)	($179)	$723	$423	($38)
RESTAURANTS	-	($262)	($1,143)	($11,140)	($6,700)	($12,400)
MISC. STORES	-	($256)	($274)	($3,011)	($6,803)	($2,699)
RETAIL TOTAL	-	($17,965)	($23,490)	($20,660)	($26,149)	($19,307)

GLOSSARY AND BIBLIOGRAPHY

GLOSSARY

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (1, 17)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats and related articles for personal wear and adornment. (1, 267)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational and utility trailers, and motorcycles; those selling new automobile parts and accessories and gasoline service station. However, these collections do not include sales for new and used vehicles, since the County Treasurer collects this tax. (1, 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies and mobile homes. (1, 260)

CIGARETTE TAX

(Sec. 39-6-101 to Sec. 39-6-110, W.S. 1977)
This State Cigarette Tax, which was created in 1951, is levied only on cigarettes. The rate is eight cents per package; however, wholesalers are allowed a six percent discount for administrative costs. The collections are distributed between the State General Fund and the local jurisdiction where the collections occurred. (4, 2)

CONSTRUCTION

This division includes establishments primarily engaged in construction, which is defined to include new work, additions, alterations and repairs. (1, 45)

COAL EXCISE TAX

(Sec. 39-6-301 to 39-6-307, W.S. 1977)
This excise tax is levied against the gross value of production of all coal which is produced in a calendar year. The rate changed from 1.6% in 1977 to 2% in 1978 and will continue until January 1 following the year in which aggregate revenues exceed 160 million dollars. This tax, which was passed by the 43rd Legislature, was designed to aid community development in coal areas and; therefore, the collections are deposited in the coal tax revenue account and distributed by the Wyoming Farm Loan Board. (4, 3)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (1, 277)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (1, 263)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home such as furniture, floor coverings, drapes and electrical and gas appliances. (1, 269)

GASOLINE TAX

(Sec. 39-6-201 to 39-6-214, W.S. 1977)
The State Gasoline Tax, which was created in 1923, is levied against the volume of gasoline used within the State. The Aviation Gas Tax, which is levied on gasoline for use in operating aircraft, is similar to this tax. The former rate is eight cents per gallon and the later is four cents per gallon. The gasoline tax collections are distributed among the Wyoming Highway Department, The State General Fund and the county or municipal jurisdiction. A refund of two cents per gallon on purchases of 10,000 gallons or more is authorized the user of gasoline for aircraft use. Exemptions for the gasoline tax are provided for sales to the U.S. Government if a single delivery for export exceeds 300 gallons.

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (1, 262)

INHERITANCE TAX

(Sec. 39-6-801 to 39-6-808, W.S. 1977)
The Inheritance Tax, which was enacted on February 21, 1903, is levied on all tangible and intangible personal property within the State or belonging to a Wyoming descendent.The tax rate is based on the descendent's relationship to the beneficiary. An additional tax is imposed to offset credits which are allowed as deductions from federal estate taxes. (4, 7). For more specific information see either citation two or four.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (1, 57)

MINERAL SEVERANCE TAX

(Sec. 39-6-301 to 39-6-307, W.S. 1977)
The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies among the State funds (General, Trust and Agency, Capitol Facilities, etc.) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is here used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as other preparation customarily done at the mine site, or as a part of mining activity. (1, 31)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (1, 272)

MOTOR CARRIER TAX

(Sec. 31-4-201 to 31-4-210, W.S. 1977)
This tax, which includes compensatory fees, penalties and tow bar permits, is levied on vehicles carrying freight, express or passengers. For information on exemptions, rates and distribution refer to the Wyoming Tax Summary.

PUBLIC ADMINISTRATION

This division includes the legislative, judicial, administrative and regulatory activities of Federal, State, Local and international governments. Also, nonclassifiable establishments have been placed in this category.

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (1, 271)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (1, 259)

SALES TAX

(Sec. 39-6-401 to 39-6-417, W.S. 1977)
This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of exemptions and rates refer to the introduction. The collections are distributed between the State General Fund and local jurisdictions. (2, 36)

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. such as legal, health and repair) for individuals, business and government establishments, and other organizations. (1, 295)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprizes, passenger and freight transportation, communication services, electricity, gas, steam water or sanitary services, and the U.S. Postal Service. (1, 219)

USE TAX

(Sec. 39-6-501 to 39-6-603, W.S. 1977)
The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. The rate is fixed at three percent and the collections are distributed between the State General Fund and local jurisdictions. (4, 14)

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers or acting as agents or brokers in buying merchandise for or selling merchandise to retailers. (1, 241)

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(1) Executive Office of the President, Office of Management and Budget, Standard Industrial Classification Manual 1967, Washington: U.S. Government Printing Office (1967)

(2) State of Wyoming, Annual Report, Cheyenne: State of Wyoming, Vol. 1-7 (1976-1983)

(3) Wyoming Taxpayers Association, Wyoming Property Tax Rates, 1983, Cheyenne: Wyoming Taxpayers Association (September 1983)